DIVISIONAL PRESS OFFICE
SOUTHERN CIRCLE
WORKING PLANS PARTY
DIVISIONAL FOREST OFFICE
Inwd. Regr. No.
Date
WORKING PLANS PARTY

A'BKA'RI.

I.—Reports and Returns.

1. The Commissioner of A'bkári should submit an annual report on the A'bkári Administration for the year ending July 31st. The Commissioners of Divisions may omit A'bkári from their Jamábandi reports. No alterations should, however, be made in this respect in the annual administration reports of the Collectors.

The Commissioner in Sind and the Political Resident at Aden should also submit separate reports on the Excise Department. All the three reports will be reviewed together and the review will show the general results of the administration of the Excise Department in the territories subject to the control of the Government of Bombay.

(G. R. Nos. 4020, dated 2nd August 1880, 2412, dated 29th April 1881, 6125, dated 18th October 1881, and 6572, dated 4th November 1881.)

2. Every effort should be made to submit the Administration Reports as soon as possible after the close of the year to which they relate. The reports lose much of their value and interest by being prepared late, and His Excellency in Council hopes that the wish of the Government of India, that they should receive these and other reports of a financial nature within six months of the close of the year to which they relate, will in future be complied with. For this purpose, the A'bkári Reports should reach this Government by 1st January at the latest.

(G. R. No. 5923, dated 29th August 1882.)

3. The annexed forms should be adopted in the A'bkári Administration Reports. Copies of the forms will be kept in stock at the Government Central Press, and will be supplied to the officers concerned in accordance with their requirements.

The Commissioner in Sind and the Political Resident, Aden, should enter in the forms appended to their reports, the particulars about opium, and also send extracts from the returns to the Commissioner of Customs, Salt, Opium and A'bkári to enable him to offer such remarks as may be called for, relating to the opium arrangements in Sind and Aden, in the general report which he submits to Government.

(G. R. No. 5599, dated 3rd August 1893.)

FORM No. 1.

Net Revenue of 189 -9

17	18	19	20	21	22	23	24	25	26	27	28	29	30	31
THE YEAR BY DISTRICTS FROM														
preparations Poppy Heads.			Drugs other than Opium.			Fines, Forfeitures and Miscellaneous.								
			Gánja, Bháng, &c.											
Deficiency in Minimum Guaranteed Vend.	Gain on Sale-proceeds of Opium.	Total.	Fees on Permits.	License Fees.	Total.	Fines and Forfeitures under A'bkári Act.	Fines and Forfeitures under Opium Act.	Other items, A'bkári Revenue.	Other items, Excise Opium Revenue.	Total.	Grand Total.	Total Charges as in Form 2.	Net Revenue in the year.	REMARKS.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	

IMPERIAL FORM No. 2.

Excise Charges of 189 -9 .

1	2			3			4			5			6			7			8
District.	Detail of Charges during the year.															Grand Total Charges.			Remarks.
	Establishment.			Travelling Allowance.			Supplies and Services.			Contingencies.			Refunds.						
	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.	
Bombay—																			
Commissioner of Customs ...																			
Collector of Land Revenue, Customs and Opium																			
Collector of Salt Revenue ...																			
Ahmedabad																			
Kaira																			
Panch Mahâls																			
Broach																			
Surat																			
Thána																			
Násik																			
Khándesh																			
Ahmednagar																			
Poona																			
Sátára																			
Sholápur																			
Bijápur																			
Belgaum																			
Dhárwár																			
Kánara																			
Ratnágiri																			
Kolába																			
Total, Charges for the year ...																			

IMPERIAL FORM No. 3.

IMPERIAL

Manufactories, Licenses

1	2	3	4	5	6	7	8	9	10	11	12	13	14
District.	MANUFACTURE OF LIQUOR—NUMBER OF					VEND OF							
						Number of wholesale licenses for sale of					Number of special licenses of liquors, otherwise than retail shops, *e.g.* Hotels, Rooms and		
	Breweries.	Distilleries for the manufacture of spirit paying duty at higher rates than ordinary country spirits.	Country Spirit Distilleries.			European liquors imported or manufactured in India.	Country spirit.	Country fermented liquor (toddy).	Opium and its preparations.	Drugs other than opium.	Hotels.	Ordinary Refreshment Rooms and Stalls.	Railway Refreshment Rooms.
			Central Distilleries, public or private.		Out-stills.								
			Mhowra and molasses spirit.	Toddy spirit.									
Bombay ...											1		
Ahmedabad ...													
Kaira													
Panch Mahals ...													
Broach													
Surat													
Thána													
Násik													
Khándesh ...													
Ahmednagar ...													
Poona													
Sátára													
Sholápur ...													
Bijápur ...													
Belgaum ...													
Dhárwár ...													
Kánara													
Ratnágiri ...													
Kolába													
Total ...													

Note.—When one license covers the sale of more than one kind of liquor or drug, the shop shoul

FORM No. 3.

and Shops.

15	16	17	18	19	20	21	22	23	24	25	26	27	28	29

LIQUOR AND DRUGS.

for retail sale in ordinary Refreshment Steamers.		Number of shops licensed to sell by retail.												
				Country fermented liquor (toddy).					Opium and its preparations.					
Travellers' Bungalows.	Temporary Refreshment Stalls.	European liquors imported or manufactured in India.	Country spirit.	Domestic consumption licenses.	Hawking licenses.	Tree-foot booth licenses.	Toddy-shop licenses.	Total.	Raw Opium.	Madat and Chandul, and other preparations of Opium.	Total of columns 24 and 25.	For medical purposes (druggists' permits and the like.)	Drugs other than Opium (Bhang Ganja, &c.)	REMARKS

be shown in the column for one kind only, the fact being noted in the column for remarks.

IMPERIAL

Duty and

1	2	3	4	5	6	7	8	9	10	11
	Spirits manufactured in India paying Duty at higher rates than ordinary Country Spirits.									
	Ordinary Spirits.		Spirits of Wine.		Methylated Spirits of Wine.		Perfumed Spirits.		Malt Liquor.	
District.	Issues at average strength of ( ) degrees Imperial Gallon.	Rate of duty per Imperial Gallon of ( ) London Proof.	Issues, Imperial Gallons.	Rate of duty per Imperial Gallon of ( ) London Proof.	Issues, Imperial Gallons.	Rate of duty per Imperial Gallon.	Issues, Imperial Gallons.	Rate of duty per Imperial Gallon.	Issues, Imperial Gallons.	Rate of duty per Imperial Gallon.
Bombay ...										
Ahmedabad ...										
Kaira ...										
Panch Maháls ...										
Broach										
Surat										
Thána										
Násik										
Khándesh ...										
Ahmednagar ...										
Poona										
Sátára										
Sholápur ...										
Bijápur										
Belgaum ...										
Dhárwár ...										
Kánara										
Ratnágiri ...										
Kolába										
Total ...										

FORM No. 4.

Consumption.

12	13	14	15	16			17	18		19			20			21
COUNTRY SPIRITS ISSUED FROM CENTRAL DISTILLERIES, PUBLIC OR PRIVATE.							OPIUM AND ITS PREPARATIONS.						OTHER DRUGS.			
Issues of Imperial Gallons.				Rates of duty.			Issues in sers (1 sér = 2 lbs. of 40 tolas each) from Government Treasuries (or in districts where the supply is not derived entirely from Treasuries, amount sold by retail).	Prices per ser (2 lbs. of 40 tolas each).					Amount sold by retail in sers (1 ser = 2 lbs. of 40 tolas each).			REMARKS.
At strength of	At strength of	At strength of	Equivalent of London Proof of the total of columns 12, 13 and 14.	Strength.	Per gallon.			Wholesale, that is, price at which Opium is sold from the Treasury.		Retail average price at which retail Vendors sell.			Bhánig.	Gánja.	Other sorts.	
					Rs.	a. p.		Rs.	a.	Rs.	a.	p.				

IMPERIAL FORM No. 5.

Incidence of Consumption.

1	2	3	4	5	6	7	8	9	10	11	12	13	14
District.	Population.				Number of Persons per retail shop for sale of				Gross Excise Receipts per ten thousand of total population to nearest Rupee.			Net Excise Revenue from all sources per ten thousand of total population, *see* column 30 of Form 1.	Remarks.
					Liquors.		Drugs.						
	Hindus.	Musalmans.	Others.	Total.	Country spirits, column 18 of Form 3.	Country fermented liquors, column 23 of Form 3.	Opium and its preparations, column 26 of Form 3.	Other Drugs, column 28 of Form 3.	From spirits and fermented liquors, total of columns 2, 6 and 14 of Form 1.	From Opium and its preparations, column 19 of Form 1.	From Drugs other than Opium, column 22 of Form 1.		
Bombay													
Ahmedabad ...													
Kaira													
Panch Mahals ...													
Broach													
Surat													
Thána													
Násik													
Khándesh													
Ahmednagar ...													
Poona													
Sátára													
Sholápur													
Bijápur													
Belgaum													
Dhárwár													
Kánara													
Ratnágiri													
Kolába													
Total ...													

4. In the Ábkári Administration Reports, information concerning the number of licensed liquor shops in each district should be given in a summarized form, with explanations of any serious increase or decrease. (S. of S. No. 22 (Rev.), dated 16th November 1882; *vide* G. R. No. 9037, dated 23rd December 1882.)*

5. The printing of the separate reports for each district appended to the Commissioner's Ábkári Administration Report involves unnecessary expense besides delay. In future, therefore, only the reports of the Commissioners, which should and usually do state all the material facts, should be printed. (G. R. No. 2573, dated 25th March 1884.)

6. In the A'bkári Administration Reports the Commissioner should include tables of issue for consumption in a *general* form. (G. R. No. 3426, dated 28th May 1888.)

7. The details of any action taken during the year in respect of the introduction of a system of modified local option in excise affairs should be introduced into the Annual Excise Administration Reports. (G. I., F. & C., No. 6570, dated 31st December 1889; *vide* G. R. No. 878, dated 3rd February 1890.)

8. Any marked increase in the number of licensed shops for retail sale of liquors or drugs should be clearly explained in the Annual Excise Administration Reports. (G. I., F. & C., No. 1572, dated 15th April 1891; *vide* G. R. No. 2967, dated 30th idem.)

9. The lumping together of licenses for toddy shops and tree-foot booths, and the exclusion from the table of hawking licenses and of licenses to tap trees for the extraction of toddy to be used for domestic consumption (which in some districts have taken the place of the tree-foot booth licenses granted in former years) is apt to give rise to misapprehension regarding the sufficiency of the arrangements made for the supply of raw toddy. In future A'bkári Administration Reports regarding the statistics of each of the abovementioned sources of supply should be included in the tabular statement. Information should also be given regarding the quantities and kinds of imported wines and spirit sold at the shops licensed for the sale of that class of spirit. Precise information should also be given regarding the causes of fluctuations in the country spirit and toddy consumption of the various localities and of the measures taken to remedy defects observed. It is very necessary that Collectors and the Commissioner of A'bkári should carefully watch the progress of consumption and the working of all arrangements in operation in their charges from month to month, and that they should institute prompt inquiry into all doubtful circumstances that may come under their notice and take timely measures for remedying defects. (G. R. No 3703, dated 1st June 1891.)

10. The system of A'bkári Administration throughout the Presidency has now become well established, and it is no longer necessary that the operations of

* *Vide* also Orders Nos. 5 and 6, Sub-head II, under the Head "Opium."

the Department should be described in full detail in each year's administration report. All changes of any importance in each district and its condition as regards offences against the ábkári laws should be noticed; fluctuations in consumption and increases and decreases in the number of shops licensed for the sale of liquor of each kind should be reported and explained; and the broad results of the year's administration should be clearly stated and reviewed. But the mass of detail hitherto usually given in these reports will bear considerable curtailment. (G. R. No. 5741, dated 13th July 1892.)

11. The consumption of each of the different kinds of intoxicating drugs should be shown in the A'bkári Administration Reports. (G. I., F. & C., No. Ex.-3228, dated 4th August 1892; *vide* G. R. No. 6748, dated 22nd idem.)

12. In the A'bkári Administration Reports, the quantity of bháng consumed should be distinguished from gánja. (G. R. No. 5668, dated 5th August 1893.)

13. The Collector of Salt Revenue, Bombay, should submit monthly reports to Government showing the quantity of country liquor exported each month to Bombay from the distilleries at Uran as compared with the quantity removed during the corresponding period of the preceding year, and the collections for the same periods on account of still-head duty. (G. R. No. 1264, dated 1st March 1875.)

14. The Accountant General should submit every year, for transmission to the Government of India for incorporation in Part III of the Series of Financial and Miscellaneous Statistics, a statement * in the following form showing the excise receipts and charges in the Bombay Presidency:—

Details of Receipts and Charges under Excise in Bombay.

Bombay	Bombay Presidency including the Island of Bombay.	Town and Island of Bombay only.
	£	£
Receipts from duty on Spirits†—		
English		
Country		
Total ...		
Drugs other than Opium—		
Gánja		
Others		
Total ...		
Opium (Excise)—		
Total Gross Receipts ...		
Do. exclusive of Opium .		
Charges—		
Cost of Opium		
Other Charges		
Total ...		

* The date for the submission of this statement to the Government of India is 31st August. (G. I., F. & C., No. 29 S., dated 22nd January 1894; *vide* G. R. No. 1032, dated 9th February 1894.)

† The receipts from the duty on beer should be exhibited separately from spirits. (G. I., F. & C., No. 4174 S., dated 15th October 1894; *vide* G. R. No. 9290, dated 13th November 1894.)

Bombay.	Bombay Presidency including the Island of Bombay.	Town and Island of Bombay only.
	£	£
Net Receipts from other than Opium	.....	.....
Do. from Opium	.....	.....
Total Net Receipts ...	.....	.....

(G. I., F. D., Nos. 3906, dated 9th October 1875, 2428, dated 28th June 1878, and 255, dated 18th January 1888; *vide* G. Rs. Nos. 3371, dated 4th July 1878, and 820, dated 6th February 1888.)

15. The statistical return of excise receipts and charges annually furnished for incorporation in the Finance and Revenue Accounts, Part III, should be prepared in accordance with the terms of the Resolution of the Government of India in the Department of Finance and Commerce, No. 1142, dated 17th March 1892, regarding interprovincial adjustments, which are forbidden from 1st April 1892. (G. I., F. & C., No. 151 S., dated 19th September 1893; *vide* G. M. No. 6968, dated 27th idem.)

16. It is expedient that the revenue from the excise duty on beer brewed in India, levied under Acts I of 1886 (Madras), V of 1878 (Bombay), and the Excise (Malt Liquor) Act XIII of 1890, should be separately shown in the statistics relating to excise, instead of being included under spirits Arrangements should accordingly be made for the separate exhibition of the receipts from the duty on beer in the Provincial Excise Tables furnished to the Finance and Commerce Department and published in the Financial and Commercial Statistics for British India. This will necessitate a corresponding reduction in the receipts under "Spirits, country". (G. I., F. & C., No. Statis.-5174, dated 15th October 1894; *vide* G. R. No. 9290, dated 13th November 1894).

17. The Commissioner of A'bkári and the Commissioner in Sind should submit statements, in the following form, of breweries in operation in the Bombay Presidency during the year, for transmission to the Government of India within one fortnight after the close of each calendar year:—

Statement of Breweries in operation in the————during the year——.

Serial Number.	Name of town or station at which located	Year in which established.	Estimated outturn in gallons of ale, porter and beer during the past 12 months.	Remarks.

(G. R. No. 4916, dated 25th September 1878, and G. M. No. 5077, dated 4th October 1878.)

18. The Commissioner in Sind should submit by, or as soon as possible after, the 15th of August in each year, to Government in the General Department a summary of his annual Excise Report for incorporation in Chapter V, Part II of the General Administration Report. This summary should contain a brief account of the excise operations of the year taken as a whole, and should not exceed in length any more than a page of printed matter at the outside. The materials furnished in paragraph 18 of the Collectors' and Deputy Collectors' Annual Administration Reports are altogether insufficient to enable the compiler to prepare from them a comprehensive account of the year's operations taken as a whole. A clear summary of the leading facts pertaining to the year, similar to that furnished by the Commissioner of Customs, Salt, Opium and Abkári for the Presidency Proper, is what is required, and in framing it the lines on which the Excise Administration Report for Sind is written should generally be observed. (G. R. No. 3455, dated 11th May 1889.)

II.—GENERAL PRINCIPLES AND POLICY.

1. The retail by Government officers of any sort of fermented liquor, spirit or drug is disapproved. Government has nothing to do with the trade in fermented liquors, spirits or drugs, and it is important that nothing should be done which might compromise this essential principle. The officers of the Government should interfere in the trade just so far as is necessary to enforce the taxation imposed upon it by law, and no further. If in any place the trade cannot be carried on consistently with the just demands of the State, it must cease, though it will probably always be found that the difficulty arises from the absence of proper fiscal arrangements. It would, however, be better that the excise revenue in any such place should be sacrificed, than that the officers of the Government should assume functions calculated to expose the policy of the State to misunderstanding. (G. I., F. D., No. 3125, dated 19th May 1874; *vide* G. R. No. 2813, dated 3rd June 1874.)

2. Government has frequently enjoined on Collectors the necessity of doing all they can to discourage the extension of drinking; but it is always to be borne in mind that it is the greatest possible mistake to allow smuggling. When people have a taste for liquor they will certainly obtain it, and if there be insufficient shops they will smuggle. The evil effects of this are two-fold. It renders inefficient the restrictions which Government desire to place upon the excessive consumption of liquor, and it injures the revenue. (G. R. No. 6092, dated 27th October 1875.)

3. The Governor in Council can only reiterate the principle that has been so often expressed by Government that Government do not desire to make any revenue from ábkári, but where there is a population habituated to the use of spirits, it may

be assumed that they will find means to gratify their tastes, and if they cannot procure spirits on tolerably easy terms, they will smuggle. The Collector, therefore, in issuing licenses should be guided by this principle. Where there is already a demand for spirits, the Collector should take measures to supply it and to receive such revenue from it as may reasonably be expected, but he should carefully avoid encouraging the consumption of liquor by making it very easy to obtain or very cheap. (G. R. No. 2838, dated 30th May 1879.)

4. It should be fully understood that a low rate of duty on spirits should never be maintained for the purpose of stimulating consumption. Facility of obtaining intoxicating liquor, no doubt, aids in increasing consumption, but if a real demand in any locality is not met by a supply of taxed liquor, illicit distillation will be encouraged. The matter is not one regarding which any hard-and-fast rule can be laid down, but Government has no hesitation in leaving it to the Collectors, acting under the advice and control of the Commissioner of Customs, Salt, Opium and A'bkári, who may safely be trusted to exercise an intelligent discretion. (G. R. No. 7060, dated 22nd September 1883.)

5. The main features of the policy of Government in respect to the ábkári management are—

(*a*) to equalize the duty on mhowra and toddy spirit;

(*b*) to enhance this duty gradually so as to assimilate it with the rates of duty on imported liquor; and

(*c*) to secure to consumers a supply of raw toddy at low prices.

(G. R. No. 3898, dated 28th June 1887).

6. In controlling and directing the Indian Excise Administration the Supreme and Local Governments are following and have followed the principle that as high a tax as possible should be placed on spirits without giving rise to illicit distillation. In the interests of the Indian people, as well as in the interests of the Indian Treasury, the excise systems of India must always be based upon the considerations :—

(1) that extension of the habit of drinking among Indian populations is to be discouraged;

(2) that the tax on spirits and liquors should be as high as may be possible without giving rise to illicit methods of making and selling liquor.

Subject to the above considerations, as large a revenue as possible should be raised from a small consumption of intoxicating liquors. (S. of S. No. 28 Rev., dated 19th April 1888; *vide* G. R. No. 6122, dated 11th September 1888.)

7. There occur passages in periodical reports which read as if the increase of the excise revenue was the paramount object of good administration. Revenue officers are naturally apt to give prominence in their reports to increased revenue, taking for granted that the authorities to whom the reports

are addressed will know that the increase has been obtained by successful administration on the principles insisted on by the Secretary of State. It is obvious that a revenue officer has cause for congratulation if he can point to increasing revenue with the consciousness that he has made the consumers of intoxicating drinks pay more dearly than they did before. The moral obligation of taking as high a tax as possible on all liquor consumed, while repressing illicit consumption, is accepted by him as a settled principle; and naturally he finds no occasion to embody in a report of the year's administration what he and everybody who has to deal officially with his report look upon as beyond the possibility of being seriously challenged. But as these reports are sometimes used as basis for attacks on the administration, the Government of India share the Secretary of State's opinion that at the risk of tedious repetition, and of placing well-understood doctrine on record year after year, administrative officers and Local Governments should be careful to employ language which cannot give colour to the idea that the object of the Excise Department is to increase revenue at the sacrifice of social considerations. (G. I., F. & C., No. 213, dated 11th August 1888; *vide* G. R. No. 6132, dated 11th September 1888.)

8. The principles on which Her Majesty's Secretary of State for India has more than once requested that the excise administration in India should be based, are :—

(1) that any extension of the habit of drinking among Indian populations is to be discouraged;

(2) that the tax on spirits should be as high as may be possible without giving rise to illicit methods of making and selling liquor;

(3) that, subject to these considerations, a maximum revenue should be raised from a minimum consumption of intoxicating liquors.

The Government of India desire again to place on record their concurrence in these principles on which the instructions regarding excise administration issued by the Government of India in the past have been founded. The Governor General in Council is aware that Local Governments and Administrations have also accepted these principles, and have endeavoured to give practical effect to them although the varying circumstances of different localities have prevented the adoption of uniformity in their application.

In order to ensure that the wishes of Her Majesty's Secretary of State, of the Government of India and of the Local Government in this respect are carried into effect, all officers who are engaged in the excise administration should be again instructed that these are the principles on which the Department should be administered, and that they must be the foundation of any proposals for the modification and improvement of the existing systems. The Government of India trust that the Local Governments will

also recognize the necessity of increased vigilance in watching the practice of their executive officers, and of introducing from time to time such reforms of the excise system as experience may show to be practicable. (G. I., F. & C., No. 3390, dated 3rd July 1889; *vide* G. R. No. 5179, dated 19th idem.)

9. The Secretary of State for India fully accepts the general principles stated in the following paragraph of the letter from the Government of India, No. 29, dated 4th February 1890, as those which should guide the Local Governments and their revenue officers in administering excise affairs, and considers that, save under very exceptional circumstances and in strictly limited areas the central distillery system of excise management should be preferred to the farming system or the outstill system. The former system provides that all licit spirit shall pay a still-head duty per gallon proportionate to its alcoholic strength, whereas the other two systems permit, if they do not stimulate, the production and sale of large quantities of comparatively cheap spirit, even when effort is made to limit the capacity of stills, and to prescribe a minimum retail price:—

"103. Looking to all the conditions of the very difficult problem with which we have to deal, we have after careful consideration arrived at the conclusion that the only general principles which it is expedient or even safe to adopt are the following:—

(1) that the taxation of spirits and intoxicating liquors and drugs should be high and in some cases as high as it is possible to enforce;

(2) that the traffic in liquor and drugs should be conducted under suitable regulations for police purposes;

(3) that the number of places at which liquor or drugs can be purchased should be strictly limited with regard to the circumstances of each locality; and

(4) that efforts should be made to ascertain the existence of local public sentiment and that a reasonable amount of deference should be paid to such opinion when ascertained.

These are the principles which have been laid down for the guidance of local authorities by the Government of India in the past, with the single exception that the arrangements for ascertaining public sentiment were imperfect and not authoritatively imposed."

(S. of S. No. 25 Rev., dated 27th March 1890; *vide* G. R. No. 3403, dated 16th May 1890.)

10. The evils of the outstill system can be greatly mitigated by—

(*a*) the careful limitation of the number of licensed liquor shops;

(*b*) the restriction placed on the capacity and working of licensed stills;

(*c*) the enforcement of a minimum price below which liquor must not be sold.

The past history of excise administration in Bengal, the North-West Provinces, and the Central Provinces affords ground for the opinion that the outstill system was introduced or re-introduced into parts of those provinces because the central distillery system had, as then worked, promoted the

illicit manufacture and consumption of liquor. But the experience of Madras and Bombay, where much attention has been successfully given to excise matters, shows that the central distillery can be worked so as to keep down consumption and at the same time to enhance the revenue from and the price of liquor. (S. of S. No. 38 (Rev.), dated 28th March 1889; *vide* G. R. No. 3666, dated 18th May 1889).

III.—Duties and Powers of Officers.

1. The control in all ábkári matters in the Presidency Proper is vested in the Commissioner of Customs, Opium and Ábkári* and in such matters the Collectors are under the orders of the Commissioner of Customs, Opium and Ábkári, and not of the Commissioners of Divisions, who no longer possess or are authorized to exercise any powers in those matters, and Government will not sanction any interference on the part of Commissioners of Divisions with the authority in respect of all questions relating to ábkári and opium conferred upon the Commissioner of Customs, Opium and A'bkári. (G. R. No. 2703, dated 26th April 1882.)

2. The Collectors are under the Commissioner of A'bkári in regard to all ábkári matters and communicate with Government through him. (G. R. No. 5212, dated 4th August 1882.)

3. The Commissioner of Customs, Salt, Opium and A'bkári does not exercise any control, executive or account, over Collectors in the matter of tree-tax collections. The accounts do not pass through his office. The whole business is that of the Collector's regular establishment and is under the control of the Collector, the Divisional Commissioner and the Accountant General, and the Commissioner of Customs, Salt, Opium and A'bkári should not interfere except by way of advice. The monthly returns for showing the progress of ábkári revenue and operations in each district submitted by the Collectors to the Commissioner of Customs, Salt, Opium and A'bkári are prepared by the Huzúr Deputy Collectors and are furnished to the Commissioner of Customs, Salt, Opium and A'bkári for statistical and administrative purposes, to show him the progress of tree-tapping, consumption of liquor and revenue realization in each district. He should call the attention of the Huzúr Deputy Collector, or Collector, to any abnormal

*By Government Notification, Political Department, No. 7480, dated 18th December 1886, the Political Resident, Aden, has been appointed to be a Commissioner for the purposes of the Bombay A'bkári Act in the Island of Perim; and by Government Notification No. 7481 of the same date the Assistant Political Resident, Perim, has been appointed to exercise in the Island of Perim all the powers and perform all the duties conferred and imposed by the A'bkári Act on a Collector.

Government Resolution, Political Department, No. 7465, dated 11th November 1889, instructed the Political Agent to enforce such of the provisions of the A'bkári and Opium Acts and Rules as could be enforced without hardship in a somewhat primitive state of society.

outstanding balances observable, and ask the reason why they are outstanding, in connexion with possible undue pressure of rate of taxation or other administrative arrangements. He has neither responsibility nor control in the matter of collections made by the Collector's revenue establishments. (G. R. No. 382, dated 16th January 1891.)

4. The duty of selecting the holders of ábkári farms from amongst the candidates who are willing to take them on the terms specified, is entrusted by Government to the Commissioner of Customs, Salt, Opium and A'bkári. (G. R. No. 4229, dated 16th June 1890.)

5. Officers entrusted with the disposal of liquor contracts will be held liable for the loss sustained by Government in consequence of their proceedings. (G. R. No. 1642, dated 24th April 1862.)

6. It is not considered desirable that the Military authorities in cantonments should be entrusted with the administration of the A'bkari Department within cantonment limits. In respect, however, of such matters as the location of shops and any increase or decrease in the number of spirit shops in a cantonment, the Collector acting under the Commissioner of Customs, Salt, Opium and A'bkári should consult the Cantonment Committee or Magistrate. If the views of the Collector and the Cantonment Committee do not agree, the question can be referred to Government for decision. (G. R. No. 7347, dated 10th September 1885.)

7. Government desire that Assistant and Deputy Collectors should take an active interest in the work of the Ábkári Department in the tálukas under their charge, keeping themselves informed of the work done by the Inspectors or their subordinate establishment. (G. R. No. 1600, dated 8th March 1888.)

8. More general interest in ábkári matters on the part of the Assistant and Deputy Collectors in charge of sub-divisions, is much to be desired. There is no branch of the administration which has a stronger claim on the interest and assistance of the District and Police officers than ábkári, not less in view of its fiscal importance, which is great, than of its intimate connection with the moral and material welfare of the people. (G. R. No. 4521, dated 23rd June 1893.)

9. The Commissioner of Ábkári may delegate to Collectors, under Sections 6 and 8 of the A'bkári Act, authority to assign such duties as they may think fit under the Act to the officers of the A'bkári Department. (G. R. No. 4422, dated 23rd August 1879.)

10. Collectors are authorized to sanction refunds of over-collections made and credited to "Excise" to the extent of Rs. 100 in each case. (G. R. No. 8543, dated 10th December 1891.)

11. The 2nd paragraph of Section 6 of the A'bkári Act, 1878, provides that Government, or subject to such orders as may from time to time be passed by Government in that behalf, the Commissioner may invest any Government officer or *any other person* with such powers and impose upon him such duties under this Act as he may deem fit. There is no objection, therefore, to the investiture of Municipal officers who are not Government officers with powers under Section 37, and, by consequence, with authority to exercise powers under Section 15 of the Opium Act, 1878. (L. R. No. 620, dated 25th May 1881; *vide* G. R. No. 3156, dated 2nd June 1881.)

12. The latter part of paragraph 2, Section 6, of the A'bkári Act renders it obligatory on Government officers to exercise any powers and discharge any duties conferred or imposed upon them under the Act, and they are punishable by the Commissioner under Section 7 for neglect of their duty or carelessness, &c., but neither of these provisions applies to "other persons" upon whom such powers are conferred or such duties imposed. Municipal executive officers may therefore, it seems, ignore with impunity Government Notification No. 6700,* dated 27th September 1882 (which invests them with powers under Section 37 of the A'bkári Act, 1878, in addition to the powers and duties incident to their respective principal offices), and it is unnecessary to alter it in order to relieve them of responsibility. (L. R. No. 161, dated 6th February 1883; *vide* G. R. No. 1557, dated 24th idem.)

13. The Commissioner of Customs, Opium and A'bkári is authorized under Section 6, clause 2, of the A'bkári Act to appoint such employés of liquor farmers as he deems necessary to be ábkári officers. (G. R. No. 2805, dated 28th April 1882.)

14. It is inexpedient to invest with power under Section 36 of the A'bkári Act private persons in the employ of an ábkári contractor. (G. R. No. 782, dated 29th January 1883.)

15. No doubt Collectors, as defined by the A'bkári Act, are the only persons who can exercise power under Section 55, in virtue of their office, but, 'subject to such orders as may from time to time be passed by Government,' the Commissioner has power, under paragraph 2 of Section 6 to confer any power or impose any duty under the Act upon any Government officer in any department. No power or duty is excepted from this authority, and it is competent to the Commissioner under it to confer the power of a Collector under Section 55 on any Government officer. (L. R. No. 384, dated 10th March 1884; *vide* G. R. No. 2586, dated 25th idem.)

16. In exercise of the powers conferred by Section 6 of the Bombay A'bkári Act, 1878, His Ex-

* *Vide* page 430 of the Compilation of General Rules.

cellency the Governor in Council is pleased to confer on the Chief of Vinchur the power (to the extent exercised by an Assistant Collector under Government Notification* No. 5266, dated 1st October 1879) of granting permits under Section 13 of the said Act for the transport or removal of liquor or intoxicating drugs from and to places within his territory. (G. N. No. 6689, dated 15th December 1879.)

17. Under Section 6, clause 2, of the Bombay A'bkári Act, 1878, His Excellency the Governor in Council is pleased to invest the Thándár of the Pandu Mewás under the Rewa Kántha Agency with powers under Section 13 of the said Act. (G. N. No. 776, dated 2nd February 1888.)

18. In exercise of the power conferred by Section 6 of the Bombay A'bkári Act, 1878, and in continuation of the Government Notification No. 5266,* dated 1st October 1879, published in the *Bombay Government Gazette* for 1879, Part I, page 816, the Governor in Council is pleased to invest the following officer with the power, to the extent hereinafter mentioned, of issuing permits under Section 13 of the said Act for the transport or removal of country liquor or intoxicating drugs from any place within the limits of his local jurisdiction :—

	Quantities for which permits may be given.		Places for transport or removal to which permits may be given.
	Country liquor.	Intoxicating drugs.	
The Magistrate for the time being stationed at Bándra in the Thána District.	Not exceeding 500 gallons.	Not exceeding 2 Indian maunds.	Any place in the same District.

(G. N. No. 6133 A, dated 8th September 1891; *vide* G. R. No. 6133 of the same date.)

19. In exercise of the power conferred by Section 6 of the Bombay A'bkári Act, 1878, Government are pleased to invest the agent of the country spirit farmer of the Surat District, in charge of the country spirit depôt in Surat City, with the power of issuing permits under Section 13 of the said Act for the transport or removal of the country liquor in quantities not exceeding 20 gallons from the said depôt to the liquor shops in Surat City. (G. N. No. 8613, dated 2nd November 1892.)

20. In exercise of the power conferred by Section 6 of the Bombay Abkári Act, 1878, and in continuation of the Government Notification † No. 4087, dated 5th August 1879, published in the *Bombay Government Gazette* for 1879, Part I, page 678, the Governor in Council is pleased to invest the following officer with the power, to the extent hereinafter

* Printed at page 430 of the Compilation of General Rules.

† Printed at pages 430—431 of the Compliation of General Rules.

mentioned, of giving special orders under paragraph 2 of Section 17 of the said Act, within the limits of his local jurisdication for the occasional sale of country liquor or intoxicating drugs in excess of such limit, as shall from time to time be prescribed by Government under paragraph 1 of the said section :—

	Quantities of which special orders may be given.	
	Country liquor.	Intoxicating drugs.
The Magistrate for the time being stationed at Bándra in the Thána District.	Not exceeding 20 gallons.	Not exceeding 250 tolas.

(G. N. No. 6133, dated 8th September 1891.)

21. In exercise of the power conferred by paragraph 2, Section 6, of the Bombay Ábkari Act, 1878, the Governor in Council is pleased to invest the following officers with power to make requisitions, within the limits of their respective charges, under Section 33 (*b*) of the said Act, *viz.* :—

(1) Every Assistant and Deputy Collector in charge of a Huzúr station or sub-division of a district;

(2) Every Mámlatdár, Mahálkari and Aval-kárkun having magisterial powers and every City Magistrate;

(3) Every Superintendent, Assistant Superintendent, Inspector and Chief Constable of Police and

(4) Every A'bkári Inspector and Sub-Inspector.

(G. N. No. 8827, dated 22nd December 1891.)

22. In exercise of the power conferred by Section 6 of the Bombay A'bkári Act, 1878, the Governor in Council is pleased to empower, within the limits of the Town and Island of Bombay, Gaugers and Clerks of the A'bkári Department employed within the said limits when performing the duties of Inspectors or Sub-Inspectors under the orders of the Collector of Land Revenue, Customs and Opium, Bombay :—

(*a*) to make the requisitions referred to in Section 33 (*b*) and

(*b*) to exercise all the powers conferrable under Sections 36 and 37 of the said Act.

(G. N. No. 3569, dated 16th May 1893.)

23. The Governor in Council is pleased to invest the following officers with powers under Section 36 of the Bombay A'bkári Act of 1878 :—

(1) Special Salt Inspector in Sind.

(2) Salt and Assistant Salt Inspectors from time to time posted for patrol duty on the Khairpur, Buhawalpur and Khelat Frontiers.

(G. N. No. 2850, dated 25th April 1891.)

24. In exersise of the powers conferred by Section 6 of the Bombay A'bkári Act, 1878, the Governor in Council is pleased to invest all Head Constables of Police specially appointed for the protection of the ábkári and opium revenue in the Presidency of Bombay, including Sind, with powers under Section 36 of the Bombay A'bkári Act, 1878. (G. N. No. 9579, dated 7th December 1892.)

25. Forest officers are invested with the following powers under the A'bkári Act:—

Conservators Deputy and Assistant and Extra Assistant Conservators Forest Rangers... ... Foresters	With the powers under Sections 36 and 37.
Forest Guards	With the powers under Section 37.

(G. Rs. Nos. 4510, dated 27th August 1879, and 9355, dated 29th November 1892.)

26. In exercise of the power conferred by paragraph 2 of Section 6 of the Bombay A'bkári Act, 1878, the Governor General in Council is pleased to invest all Inspectors and Sub-Inspectors of the Opium Department in the Town and Island of Bombay with powers under Sections 36 and 37, and also to invest the peons of the A'bkári and Opium Departments in the same town and island with powers under Section 37 of the said Act. (G. N. No. 6690, dated 29th September 1891.)

IV.—ESTABLISHMENTS.

1. It is sufficient to report to the Government of India changes made in the petty establishments of the A'bkári Department in quarterly statements. (G. I., F. & C., No. 5767, dated 31st October 1887; *vide* G. R. No. 7860, dated 17th November 1887.)*

2. The Commissioner of A'bkári should refrain from employing establishments before obtaining the sanction of Government to their entertainment. (G. R. No. 4464, dated 6th July 1888.)

3. The duties of the Daroga, at the Sadar Distilleries in the Northern Division are—

1. To watch and regulate the manufacture of spirits at the distillery, keep an account of their quantity and strength, and see that none is removed contrary to rule.

2. To supervise the custody and due issue of mhowra, and keep the keys of the warehouses wherever situated.

3. To collect the still-head duty at the distillery and license fees from the retail vendors.

4. To prepare and be the channel of issue of the vendors' licenses, and report on all changes of locality, entry of fresh names on death, appointment of gumastas, &c.

5. To supervise all license shops within the radius of six miles of the distillery, examine their

* *Vide* Order No. 1, Sub-head III, under the Head "Salt".

accounts periodically, and see generally that the conditions of license are fulfilled.

6. To control and keep efficient establishment for the prevention of smuggling, illicit sale, and illicit exportation, and generally to see all provisions of the liquor laws enforced within the circle.

(G. R. No. 2797, dated 15th May 1875.)

4. The Local Government is authorized to sanction the payment of extra remuneration to the establishments employed at the distilleries in the Bombay Presidency for supervising the distillation of spirit beyond office hours, on the condition that the extra remuneration paid to the establishments will be recovered from the liquor farmers concerned. (G. I., F. & C., No. 3964, dated 10th November 1885—*vide* G. R. No. 9608, dated 28th idem.)

5. The following rules have been laid down for the guidance of Collectors in the matter of regulating the payment of extra remuneration to distillery establishments for supervising the distillation of spirit on Sundays and holidays or beyond office hours:—

1. The Collector may, on the application of the farmer, allow the manufacture of spirit to be carried on in a distillery, for a specified period, on Sundays and holidays, and after sunset and before sunrise on working days, subject to the following conditions:

(1) That the distillery shall not be worked continuously for a period *exceeding* 144 hours, and there shall be an interval of complete cessation of work for 24 hours after every 144 hours of continuous work.

(2) That the farmer shall make suitable arrangements, to be approved by the Collector, for lighting the distillery while being worked at night time.

(3) That the farmer shall undertake to pay through the Collector extra remuneration to the distillery establishment in accordance with the following scale:—

For extra night work.

For attendance after sunset till any hour up to midnight.	One-fortieth of the monthly pay of each member of the distillery establishment in attendance.
For attendance after midnight till any hour up to sunrise.	Ditto

For day attendance on Sundays and holidays.

For attendance after sunrise till any hour up to noon.	One-fortieth of the monthly pay of each member of the distillery establishment in attendance.
For attendance after noon till any hour up to sunset.	Ditto

No extra remuneration shall be payable to the men of the distillery guard.

For the purpose of these rules, the following shall be reckoned as holiday:—

If the Inspector in charge of the distillery is a—

Christian.	*Jew.*
1 New Year's Day.	1 Pesách.
1 Good Friday.	1 Tishabiáb.
1 Ascension Day.	1 Rosh Hoshána.
1 Pentecost.	1 Kippur.
2 Christmas Day and preceding day.	2 Sakoth.
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6	6
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Parsi.	*Mahomedan.*
1 Jamshedi Navroz.	1 Shabeberát.
2 Gátha Ghambár and Peteti.	2 Ramzán.
1 Navroz or New Year's Day.	1 Bakri Id.
1 Khurdád Feast.	1 Ashura.
1 Atash Behram Shalgiri.	1 Lailatul Kadra.
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6	6
—	—

Hindu.

1 Sankrant.
2 Shimga.
1 Dasra.
2 Divali.

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(G. Rs. Nos. 6882, dated 29th September 1886, and 5763, dated 22nd August 1891.)

6. It is not desirable that persons serving as A'bkári Inspectors should be Government nominees on Táluka Local Boards, as it is probably expedient that these officers should devote their entire time and attention to their own proper duties. (G. R. No. 1957, dated 7th March 1885.)

7. A'bkári Inspectors should not be subordinate to Mámlatdárs in matters of excise administration. (G. R. No. 1600, dated 8th March 1888.)

8. The A'bkári Inspectors and Sub-Inspectors should be placed in charge of ranges corresponding to the divisional charge of the Assistant or Deputy Collector, care being taken that the A'bkári officers are not under more than one superior Land Revenue officer. They are to submit their diaries and other reports to the Collector through the Divisional Officer, who is to closely scrutinize and test them and to bring to notice breaches of law and rules or any irregularities or carelessness, and to aid and advise the A'bkári officers as occasion may require. Mere account papers will go to the Huzúr Deputy Collector direct. Quarterly reports on the character and qualifications of the A'bkári subordinates are to be submitted by the Assistant and Deputy Collectors, and these latter are to consider themselves equally responsible with reference to all ábkári matters in their charges as in Land Revenue affairs, while they should also from time to time visit the various liquor shops for purposes of inspection. (G. R. No. 8059, dated 23rd October 1889.)

9. For the examination of A'bkári Inspectors and Sub-Inspectors printed papers should be issued as in the Revenue and Registration Departments, with separate answer sheets. The questions and answers should be prepared by the Commissioner of A'bkári, the assessment of the marks to be assigned to the replies given by the candidates being left to the local committees. Inspectors should be required to obtain at least 50 per cent. in each paper and 60 per cent. of the total marks, and Sub-Inspectors 40 per cent. in each paper and 50 per cent. of the whole, to be regarded as having passed the examination. (G. R. No. 7978, dated 21st October 1889.)

10. Native officers employed in the A'bkári Department in the Bombay Presidency receiving salaries of Rs. 150 and upwards should be officially addressed as "Ráo Sáheb" or "Khán Sáheb". (G. I., For. Dept., No. 2383—I, dated 18th July 1885; *vide* G. R. No. 6225, dated 31st idem.)

11. As it is necessary that officers newly appointed to the A'bkári Department should be able to test and gauge liquor before they enter upon their duties, they may be posted, upon their first appointment, to one or the other of the distilleries in Bombay or the Mofussil according as the system of accounts, &c., to be studied is in accord with that obtaining in the districts to which they may have been appointed. The maximum period for the duration of the course of training should be fifteen days. (G. R. No. 4890, dated 15th July 1890.)

12. The distinction between the "Ábkári Police" and the "Extra Police," under which heads the A'bkári Preventive Establishment was classed, is abolished. The A'bkári Police should be enrolled under the Bombay District Police Act, being made subject to the same deductions for pension and clothing as the Extra Police and other men of the regular District Police. The pay of the whole force should be debited, and the whole of the contributions received from the ábkári contractors towards the cost of these establishments should be credited to the "Police."

All members of the A'bkári Preventive Establishments are admitted to the special Police Pension Rules. (G. I., F. & C., No. 754, dated 9th May 1885; *vide* G. R. No. 4519, dated 5th June 1885; also G. Rs. Nos. 8083, dated 5th October 1885, and 655, dated 26th January 1886.)

13. The Police employed on ábkári duties should remain subordinate to the Superintendent of Police in matters of discipline, pay, promotion, leave, and the like, but they should receive their pay through the Inspectors under whom they may be serving, and they should submit all their applications for leave, &c., through the same officers. The Inspectors should correspond directly with the Superintendent of Police about the conduct, pay, leave, &c., of the policemen serving under them.

In all matters relating to Police, the Inspectors will be subject to the orders and control of the Superintendent of Police. It is important that the policemen deputed on ábkári duty under the A'bkári Inspectors, should be made to understand that they are to serve under the immediate orders of the A'bkári Inspectors and not under the orders of the Táluka Police Officers. The Superintendent of Police should also arrange for the periodical relief of Constables and Head Constables employed on ábkári duties, and to consider favourably recommendations made by the Inspectors for the transfer of policemen whom they may find not well suited for ábkári work. The Inspectors should report policemen to the Superintendent of Police whenever they consider punishment called for. (G. R. No. 4519, dated 5th June 1885.)

14. In view of the unpopularity in the police force of employment on ábkári duties, the special grant of hutting money to such of the A'bkári Police as cannot be provided with free quarters in distilleries, Police lines or elsewhere, is advantageous, and His Excellency the Governor in Council is accordingly pleased to direct that hutting money should be granted to the men referred to in the correspondence disposed of by Government Resolution No. 1164, dated 16th February 1892, at the rate of 8 annas per per head mensem. The savárs employed on ábkári duty in the Khándesh District should be allowed hutting money at the rate of Re. 1 per mensem.

The ábkári peons at the Presidency Town, who are not provided with Government quarters, should be granted hutting money at the rate of Re. 1 per head per mensem.

It should be understood that the cost involved by the grant of hutting money should be gradually recovered, as licenses fall in and new contracts are made, from the farmers. The Commissioner of A'bkári should, therefore, take this charge into consideration in fixing the value of the farms. (G. Rs. Nos. 1164, dated 15th February 1892, 6792, dated 23rd August 1892, and 1890, dated 15th October 1892.)

15. The 35 orderlies and detectives employed on ábkári duty in the Khándesh District, who are not provided with Government quarters, should be granted hutting money at the rate of 8 annas per man per month. (G. R. No. 2785, dated 20th April 1893.)

16. As a contribution towards the cost of establishment and contingencies, a fee of 6 pies per gallon should be recovered from the Uran distillers on all liquor removed from each distillery. (G. R. No. 2184, dated 14th April 1881.)

17. The Commissioner of Customs, Salt, Opium, and A'bkári is authorized to fix from time to time the amount of contribution on account of establishment charges payable by ábkári farmers. (G. R. No. 1277, dated 18th February 1890.)

18. The Commissioner of Customs, Salt, Opium and A'bkári is authorized to sanction charges on account of temporary excise establishments, which are covered by contributions recoverable under contract. On occasions when farms have temporarily to be conducted departmentally, owing to the inability of the new farmer to begin his contract immediately on the expiry of the old farm, the Commissioner is also authorized to sanction the charges on account of the temporary establishment required to be employed, the expenditure being indirectly met from the collections. (G. R., F. D., No. 3922, dated 5th December 1884, and G. R. No. 2218, dated 26th March 1891.)

19. As regards the question of the status of the A'bkári establishments, the cost of which is partly or wholly recovered from farmers, the Governor in Council does not think it desirable as a matter of principle that any A'bkári establishments entertained by Government should be treated as *foreign*. Nothing should be done that may tend to make the employés feel that they are employed and paid by any one but Government. All the A'bkári establishments are employed primarily for the protection of Government revenue and they should, therefore, be viewed as entertained in the interests of Government, and should not be considered to be in foreign service, a lump sum out of the cost being payable by the contractors, and the establishment entertained by the A'bkári Commissioner under the authority of Government Resolution, Financial Department, No. 3922, dated 5th December 1884, being treated as temporary. (G. R. No. 4954, dated 13th June 1892).

V.—IMPORT, EXPORT AND TRANSPORT.

1. The bringing into British territory of liquor from any Native State, whether within the territorial limits of the Bombay Pressidency or not, is import as defined in Section 3, clause 10, of the A'bkári Act, V of 1878, and such import is prohibited under Section 9 of the Act. Any relaxation of the law on this point is quite unnecessary, but as regards import of liquor from States with which Government have entered into agreements and taken over the rights of manufacture and sale of liquor, the Collector may permit the free import of liquor from such States. (G. R. No. 6661, dated 8th November 1881.)

2. By its notification of 11th January 1870, published in the *Bombay Government Gazette* for 1870, Part I, page 19, Government declared the Gáekwár's territories to be foreign territory for the purposes of Act XI of 1869. This Act has been repealed by the Indian Tariff Act, XI of 1882*, but under Section 2 (2) of the repealing Act the above notification must be deemed to have been issued under Section 5 of it. Consequently liquor imported into British India from Navsári, which is in the Gáekwár's territories, is liable to the payment of duty under the Indian Tariff Act, and if the pre-

* Repealed by Act VIII of 1894.

scribed duty has been paid thereon, clause (*a*) of Section 9 of the A'bkári Act applies, and no obstacle can legally be placed on its import. Clause (*b*) and clause (*c*) of Section 9 of the A'bkári Act do not appear to apply to liquor so imported. (L. R. No. 175, dated 23rd October 1891; *vide* G. R. No. 8056, dated 11th October 1892.)

3. Whenever duty is lawfully levied at a customs port on spirit imported from another port or brought in bond, that duty must be of the nature of customs duty and not excise. It was not intended that the Customs officer should collect the excise, but the object of the Legislature seems to be that one or other duty, customs or excise, but not both, should be levied.

Clause (*a*) of Section 9 of the A'bkári Act is intended to carry out this object by excepting from ábkári rates liquor or intoxicating drugs on which payment under the Indian Tariff Act or other law in force relating to the *duties of customs* on goods imported into British India, has been made.

In the same manner, in the Indian Opium Act, 1878, opium is exempted from excise duty on which duty of customs has been levied.

If the law were uniform throughout British India, no spirit would be removeable from a distillery until excise duty had been paid thereon or a bond for such duty executed. But while there is no provision of this kind in the Bombay A'bkári Act, 1878, there is in the Excise Act, 1881, at Section 7.

(L. R. No. 203, dated 11th February 1882; *vide* G. R. No. 1776, dated 15th March 1882.)

4. The ábkári law in force in this Presidency does not provide for the importation into the Presidency of spirits of Indian manufacture without payment of the excise duty: on the contrary the provisions of the law and the policy of the ábkári administration in the Presidency require the payment of the duty immediately on importation. (G. R. No. 4533, dated 15th June 1883.)

5. The importation into the Bombay Presidency of spirits and spirits of wine from the Rosa Distillery, Sháhjehánpur, is permitted under the following conditions:—The duty payable should be fixed at the Sea-Customs Tariff rate in force for the time being. Importation should be allowed only on permits granted by the Collector of Bombay and on prepayments of duty. The duty payable should be paid to the Collector of Bombay before the spirits or spirits of wine are removed from the Rosa Distillery. (G. Rs. Nos. 4423, dated 29th July 1881, and 5374, dated 16th September 1881.)

6. Spirits as well as porter and beer of Indian manufacture intended for the use of Departments of Government should be required to pay the usual duty in the first instance, and a refund granted on the quantity actually delivered on production of a certificate signed by the head of the department

for which the liquor is intended. (G. Rs. Nos. 8540, dated 6th December 1882, and 1079, dated 8th February 1883).

7. The provisions of Government Resolutions Nos. 4423, dated 29th July 1881, and 8540, dated 6th December 1882, are applicable to liquor manufactured at Sháhjehánpur as well as to that manufactured at other places and imported in fulfilment of a Government contract. Where the importations are by sea, a wastage and dryage allowance of 25 per cent. should be added to the scale sanctioned in Government Resolution No. 2895, dated 5th April 1884. These rules do not apply to liquor imported by sea under bond. Such importations should be treated in the ordinary way. (G. R. No. 503, dated 23rd January 1888).

8. Wastage may be allowed on Sháhjehánpur rum imported into Bombay for Government Departments according to the following scale. The wastage allowance fixed in the scale should be the maximum rate and be given only on the condition that there are no grounds for suspecting that there has been fraud.

Scale of store wastage (per cent. per annum).

Rum in vats	4	In vats containing over 3,000 gallons, 2 per cent. only should be allowed.
Rum in butts (or pipes) ...	10	
Rum hogsheads (or casks) ...	10	

Scale of wastage on consignments sent from one station to another (and not issued en route).

By road—	
Spirit	25 per cent. per annum.
By rail—	
Spirit	½ per cent. per 100 miles.

It was thought that the question of ullage and wastage would not arise in connection with consignments other than those for Government Departments until a bonded warehouse was established, but it is not intended that, if the question did arise, the allowance for wastage and ullage should be refused in the case of private consignments.

(G. I., F. & C., No. 1208, dated 29th February 1884; *vide* G. R. No. 2895, dated 5th April 1884. And G. I., F. & C., No. 2913, dated 2nd September 1886; *vide* G. R. No. 6587, dated 17th idem.)

9. Although there can be little doubt that country vinegar, which invariably contains more or less alcohol, is technically spirit under the definition in Section 3 (7) of the A'bkári Act, it is neither necessary nor expedient to adopt with respect to it the precautions observed in the case of liquors ordinarily used as beverages. The fact that toddy containing the same amount of alcohol is not dearer than vinegar, makes it improbable in the highest degree that any one would either import or purchase after importation vinegar with the object of distilling inferior spirit from it.

The risk of loss to the revenue from vinegar being drunk as an exhilarant is so remote and insignificant that it may be properly disregarded until evidence is forthcoming that the revenue actually suffers from the practice. At present there is no such evidence. On the other hand, it is highly undesirable to interfere unnecessarily with the trade in vinegar for legitimate uses.

For these reasons it is unnecessary to test consignments of vinegar imported into Bombay by sea or by rail for alcohol by the distillation process, and it is sufficient to examine them by test, smell and by watching the action of the liquid on an alkali. If it is established by these tests that the liquid is undoubtedly vinegar, it should be passed as such without further exceptional treatment under the A'bkári Act.

(G. R. No. 9127, dated 19th November 1892.)

10. Under Section 10 of Bombay Act V of 1878, the Collector of Ahmednagar can authorize the export of imported foreign liquor into the Nizám's territory. No fee or duty should be levied on liquor so exported. (G. R. No. 4628, dated 3rd September 1880.)

11. The words "import" and "export" in Bombay Act V of 1878 (as defined in Section 3 (10)) respectively apply only to the conveying into or out of any part of the Presidency of Bombay from or to any other part of India than the Presidency of Bombay.

Perim as well as Aden being a part of the Presidency of Bombay (*vide* Notification No. 430-E. of the Government of India, Foreign Department, dated 13th February 1884, and 10 B. I. L. R., 261) a conveying from the one to the other would be a "transport" under Section 12 of Bombay V of 1878, and not an import or export under Section 3 (10).

Section 9 of Bombay Act V of 1878 would not, therefore, apply to such "transport".

Section 43 of Act VIII of 1878 only applies to goods exported from one Customs Port to another and then re-exported to a Foreign Port. Aden is a Foreign Port; *vide* Section 3 of Act VIII of 1878 (*e*). Section 43 would not, therefore, apply to goods sent from Aden to Perim.

If a notification under Section 11 declaring Perim a port has been issued, then Section 20 and Section 42 might apply to Perim, but Section 43 would not apply to goods imported at Perim from Aden.

Under Section 12 of Bombay Act V of 1878 no permit may be necessary for the transport of foreign liquor *bonâ fide* for private consumption or licensed sale.

But under Section 35 of the same Act it is within the powers of the Commissioner to frame rules, if necessary, "for placing the transport of liquor under such supervision as may be deemed necessary for the purposes of the Act."

The Resident at Aden being himself the Commissioner, would be perfectly competent to issue a rule that all liquor received at Perim or Aden as transported from the one to the other, should be accompanied by a certificate to that effect.

It would then be impossible that liquor which had escaped duty at one port as for re-exportation should be exempted under the A'bkári Act at the other as "transported".

(L. R. No. 923, dated 25th August 1888; *vide* G. R. No. 6911, dated 17th October 1888.)

12. The Ábkári Commissioner and the Collectors should see that due facilities are afforded to licensed dealers in and consumers of toddy in the matter of obtaining transport permits. It is unnecessary to insist on written applications being made by persons requiring transport permits for raw toddy to the officers authorized to issue such permits; it will suffice if permits covering the transport of raw toddy are issued on verbal applications. All such applications and their disposal should be registered in books to be kept for the purpose by the officers to whom the duty of issuing the permits is entrusted. The Commissioner of Abkári should prescribe the necessary forms and rules for the guidance of issuing officers and should arrange to supply them with the requisite registers.

These orders are applicable to all districts in the Presidency Proper.

(G. Rs. Nos. 9289, dated 31st December 1890, and 4512, dated 3rd July 1891).

13. In continuation of Government Notification No. 3037,* dated the 14th May 1888, published at page 427 of the *Bombay Government Gazette*, Part I, dated the 17th idem, His Excellency the Governor in Council is pleased to empower the Munsif of the mahál of Káthor in His Highness the Gáekwár's territory to grant the transport permits mentioned in Government Notification No. 8827,* dated the 28th December 1887, published at pages 1009 and 1010 of the *Bombay Government Gazette*, Part I, dated the 29th idem. (G. N. No. 7036, dated 14th October 1891.)

14. In continuation of Government Notification No. 7036, dated 14th October 1891, published at page 832 of the *Bombay Government Gazette*, Part I, dated 15th idem, His Excellency the Governor in Council is pleased to empower the Baroda City Vahivatdár in His Highness the Gáekwár's territory to grant the transport permits mentioned in Government Notification No. 8827, dated 28th December 1887, published at pages 1009 and 1010 of the *Bombay Government Gazette*, Part I, dated 29th idem. (G. N. No. 3266, dated 5th May 1893.)

15. In exercise of the power conferred by Section 11 of the Bombay Ábkári Act, 1878, the Governor in Council is pleased to exempt from any duty

* Printed at page 431 of the Compilation of General Rules.

to which it may be liable under any provision of the said Act all liquor manufactured at His Highness the Diván of Pálanpur's distillery at Pálanpur which is transported from the said distillery, over any part of the railway, to His Highness' villages of Umerdesi, Chhapi, Chitrasni, Srotra, Roh and Chandisar, under permits for such transport signed by the First Class Magistrate, Pálanpur. (G. N. No. 8426, dated 17th November 1893.)

16. In exercise of the power conferred by Section 12 of the Bombay A'bkári Act, 1878, and in supersession of so much of the notification marginally noted as relates to the transport or removal of toddy within the local areas herein below specified or to or from any place therein, the Governor in Council is pleased to prescribe the following maxima quantities of toddy which may be transported or removed without a permit from any one place herein below respectively specified :—

(1) No. 4526*A*,* dated 24th June 1886, published at page 547 of the *Bombay Government Gazette* for 1886, Part I.

(2) No. 4237, dated 12th June 1889, published at page 529 of the *Bombay Government Gazette* for 1889, Part I.

(3) No. 7822*A*, dated 3rd November 1890, published at page 1102 of the *Bombay Government Gazette* for 1890, Part I.

(4) No. 9289, dated 31st December 1890, published at page 10 of the *Bombay Government Gazette* for 1891, Part I.

Area.	Maximum quantity of Toddy.	
	If transported or removed from one place to another within the area named.	If transported or removed from any place within the area named to any place without the said area or *vice versâ*.
Each táluka and mahál of the districts of Thána, Kolába, Ratnágiri and Kánara.	Four Imperial gallons.	One-quarter of a pint.

This restriction will not apply to unfermented toddy in transport from any place where it is drawn to the place where it is to be licitly disposed of.

This notification shall take effect from 1st August 1891.

(G. N. No. 4970, dated 21st July 1891.)†

17. The following form of permit to be issued under Section 13 of the A'bkári Act has been prescribed for Sind.

(Name and residence of person to whom permit is issued) is hereby authorized to transport (quantity and description of liquor or drug) from (name of place) to (name of place) by

* Printed at p. 432 of the Compilation of General Rules.

† For other notifications under Section 12 of the Abkári Act, *vide* p. 432 of the Compilation of General Rules.

(route in case of places more than 10 miles apart) between (hour and date) and (hour and date).

Signature of Officer issuing permit.

Dated

(G. R. No. 369, dated 19th January 1888.)

VI.—SALE.

1. Liquor should on no account be allowed to be sold on trust. (G. R. No. 3974, dated 31st October 1860.)

2. The Commissioner of Ábkári, Aden, is authorized under Section 16 of Act V of 1878 to grant passes to merchants at Aden to sell liquor not manufactured in India in its original casks or packages, free of license fee. (G. R. No. 676, dated 7th February 1880.)

3. The following rules have been compiled for the use of District Officers for the purpose of testing country liquor sold in retail shops :—

[Syke's Hydrometer is a brass instrument with a stem on which are marked the figures 1, 2 to 10; the spaces between the figures being divided into five parts of two decimals each. There are also weights marked 10, 20, 30 and so on to 90. These are to be fitted on the lower part of the hydrometer. This instrument is accompanied by a thermometer and a book without which it cannot be used. There are many kinds of small cheap hydrometers without any book; spirit cannot be accurately tested with these.]

(1) Take a sample of the spirit in a tall glass and at once immerse the thermometer in it for a few seconds and note to what figure the mercury in the thermometer rises. Then take the book and turn over to the page at the head of which that figure stands.

(2) Take the hydrometer and fit one of the weights. The weight numbered 60 will be the one most ordinarily required; but if it should cause the hydrometer to sink altogether into the liquid, then a lighter one (50 or 40) must be tried. On the other hand, if the hydrometer floats so high that the figure 10 on the stem is above the surface of the spirit, then a heavier weight must be put on. When the hydrometer is floating steadily, then note exactly to what figure on the stem the spirit rises and add this to the number of the weight. Suppose, for instance, the weight used was 60 and the hydrometer sinks to 7·4, then write down 67·4.

(3) Take the book and on the page at which you opened it, as directed in Rule (1), find out the figure you have obtained from the hydrometer. Opposite this you will find the strength of the spirit. For instance, if the thermometer figure was 82, and the hydrometer figure 67·4, then the strength of the spirit will be 23·2 under proof.

(4) Spirit is often sweetened with sugar to make it seem weaker than it really is. This can be detected by evaporating a small quantity of it in a saucer or any white porcelain dish over a lamp. The thick dark residue of burnt sugar cannot be mistaken.

(5) In using the small glass hydrometer set for a temperature of 83°, thermometer should also be used with the table prepared for this purpose by the Chemical Analyser and circulated to all Ábkári Inspectors.

(G. R. No. 5383, dated 12th October 1880.)

4. There is no objection to the sale by holders of licenses to sell European spirits or spirit of Indian manufacture on which duty at the Tariff rate has been paid. (G. R. No. 8251, dated 25th November 1882.)

5. The operation in Sind of the rule prohibiting the sale of foreign spirit of less strength than 15° under proof, which has been introduced into that Province and the Presidency Proper, except the city of Bombay, cannot be entirely abrogated; but the Commissioner in Sind is authorized to relax the operation of the rule when such a course appears to him to be advisable in special cases. (G. Rs. Nos. 1711, dated 2nd March 1889, and 2751, dated 23rd April 1890, and 5895, dated 20th August 1890.)

6. In exercise of the power conferred by Section 17 of the Bombay Ábkári Act, No. V of 1878, and in supersession of Government Notification No. 2553,* dated 25th March 1885, published at page 429 of the *Bombay Government Gazette*, Part I, of the 26th idem, in so far as it relates to the district of Khándesh, His Excellency the Governor in Council is pleased to direct that the maximum quantity of country liquor of any kind which may be sold by retail at one time or to one and the same person in the aggregate on any one day in that district shall be one Imperial gallon. (G. N. No. 7823, dated 3rd November 1890.)

7. In exercise of the power conferred by Section 17 of the Bombay A'bkári Act, 1878, and in supersession of the notifications marginally noted, the Governor in Council is pleased to direct that the maximum quantity of toddy which may be sold by retail at one time, or to one and the same person, in the aggregate on any one day in any táluka or mahál of the districts of Thána, Kolába, Ratnágiri and Kánara shall be four Imperial gallons.

(1) No. 5520, dated 31st July 1889, published at page 646 of the *Bombay Government Gazette* for 1889, Part I.

(2) No. 7822, dated 3rd November 1890, published at page 1102 of the *Bombay Government Gazette* for 1890, Part I.

This notification shall take effect from 1st August 1891.

(G. N. No. 4970A, dated 21st July 1891.)

* Printed at page 433 of the Compilation of General Rules.

8. In exercise of the power conferred by Section 17 of the Bombay A'bkári Act, 1878, and in supersession of Government Notification No. 2553, dated the 25th March 1885, published at page 429 of the *Bombay Government Gazette* for 1885, Part I, in so far as it relates to the Kalvan, Báglán and Peint Tálukas of the Násik District, the Governor in Council is pleased to direct that the maximum quantity of country liquor of any kind which may be sold by retail at one time or to one and the same person in the aggregate on any one day in those tálukas shall be one Imperial gallon.

Notification No. 4589, dated the 28th June 1886, published at page 547 of the *Bombay Government Gazette* for 1886, Part I, is hereby cancelled.

(G. N. No. 8764, dated 18th December 1891.)

VII.—Liquor Shops.

1. Government will not alter the general rule by which liquor shops are to be shut at sunset. But Collectors may, subject to the control of the Commissioner, allow at their discretion shops to be kept open till lamp-lighting time, or even till 8 P. M., if local circumstances render such extension advisable. (G. R. No. 765, dated 24th February 1860).

2. Liquor shops generally may be kept open in Gujarát during the Holi and Mohorram festivals, but the Collectors should use their discretion and direct the closing of such particular shops as they may think it desirable to keep closed on those occasions. (G. R. No. 3647, dated 6th June 1882).

3. It is not necessary that all the retail liquor shops in Bombay should be closed at 9 P. M. Fifty shops may be allowed to remain open till 11 P.M. The Commissioner of A'bkári should decide, in consultation with the Collector of Bombay and the Commissioner of Police, what shops in what localities should be permitted to be kept open up to 11 P. M., the total number being limited to 50, 10 of which should be for the sale of European spirits and the remainder for the sale of country liquor. (G. Rs. Nos. 4796, dated 13th June 1884, and 4844, dated 16th idem.)

4. Under Section 35, clause (*b*), of the A'bkári Act it is only the Commissioner who is authorized to determine the number of liquor shops in any area within his charge. (G. R. No. 3310, dated 23rd April 1885.)

5. It is a harsh measure to insist on opening bottles of liquor for examination if there is no suspicion or charge against the owner of *illicit* dealing. It is, however, not intended that the occasional opening of bottles exposed for sale in licensed shops for the purpose of ascertaining whether the spirit placed on sale comes up to the strength prescribed by the licenses should be prohibited. The wishes of Government in the matter will be carried out if such examinations are conducted with discretion and so as not to cause unnecessary loss to dealers.

As the licensees sell spirits only in full corked bottles, the opening of a bottle by an Inspector when examining the spirit, the removal of the capsule and the extraction of the cork, must to a certain extent diminish the selling value of the bottle so opened by causing it to be regarded with some suspicion by any intending purchaser. If the spirit is found to be of the proper strength as asserted by the licensee it would be hard on him that he should lose part of the value of the goods for no fault of his, but merely to satisfy the Inspector that the liquor was of the correct strength. To obviate any possibility of loss being thus caused to the licensee it is ruled that when the liquor contained in a bottle opened for the purpose of examination is found to conform to the conditions of the license, the licensee should be compensated for the depreciation in its selling value by being paid a sum equal to one-fourth of the value of the bottle of spirit opened, the charge being defrayed by Government.

When it is necessary to test liquors, a suitable officer of excise should visit the dealers' premises and make the requisite inquisitions without giving any needless cause of complaint.

(G. Rs. Nos. 8618, dated 1st November 1884, and 217, dated 10th January 1885.)

6. (1) It shall be the duty of the Mámlatdár and Chief Constable of every táluka and the Mahálkari in charge of a Petha Division to visit as frequently as possible the shops licensed in the táluka for the sale of Europe liquors, country spirit and toddy.

(2) They shall visit the shops without any previous notice being given of their intention to do so.

(3) They shall on visiting each shop—

(1) take stock of the liquor therein and compare it with the book balances;

(2) test the strength of the liquor by means of a hydrometer to satisfy themselves that it is of the strength specified in the license;

(3) examine and test the measures used in selling liquor;

(4) examine the shop accounts and permits, and enquire whether the prices charged for liquor sold by the shop-keeper are within the maxima prices prescribed in the license;

(5) make such further enquiries as may be necessary to satisfy themselves that all the conditions of the license have been duly observed.

(4) They shall enter the date of examination in, and shall sign, the "visit book" supplied to each shop by the Collector.

(5) They shall accost at random any person purchasing liquor from a licensed shop, ascertain from him the price he paid for it, and measure and test the liquor.

(6) Each Mámlatdár and Chief Constable shall submit a report every six months to the Assistant Collector, stating the number of shops he has examined, and the result of such examination. If there is anything worth reporting at the time of any visit, a special report shall be made immediately after the visit.

(7) The "visit books" of all shops in the táluka shall be sent by the Mámlatdár to the Assistant Collector at the end of the year.

(G. Rs. Nos. 6664, dated 17th August 1885, and 4340, dated 11th July 1887.)

7. The amount of additional labour which the performance of the duty of inspecting liquor shops periodically will throw upon Mámlatdárs, Mahálkaris and Chief Constables will be inconsiderable, and in the interests of Government it is desirable that these inspections should be made by the officers in question in addition to, and as a check on, the examination performed by the officials of the A'bkári Department. (G. R. No. 5383, dated 12th October 1880.)

8. It is not expedient to consult Municipalities and Local Boards regarding the licensing and location of spirit shops within their respective areas. All that is needed is that each Collector should, when considering the question of the establishment of a new, or the transfer of an existing, shop in his district, follow the procedure described by the Commissioner of Customs, Salt, Opium, and A'bkári in the following extracts from his letter No. 4440, dated 3rd August 1889:—

"So far as liquor shops in places other than Municipal districts are concerned, it hardly seems necessary to make any change in the existing procedure, which has been described in Mr. Trevor's Report No. 1085, dated 1st March last. No formal instructions have, it is true, been issued, but the practice is well understood in every district, and each Collector, knowing that his recommendation is closely scrutinized by the A'bkári Commissioner, is careful not to recommend the opening of new shops, unless he can show good reasons for so doing. My own practice as Collector, and I have no doubt that a similar one is followed by other Collectors, was first carefully to consider the representation made by the A'bkári farmer in all its bearings (he as a rule is the applicant for opening a new shop) such as the proximity of other shops in the district, the distance of the village from neighbouring foreign territory where liquor is easily procurable, the chances whether if a shop were not opened the people could or would resort to illicit distillation or smuggling. I then ascertained the population of the village, the castes of the villagers, their general character as to drinking proclivities and crime, and I finally used to ask the opinons of the village people themselves as to whether they wanted a shop opened there. Whenever I found that the people themselves opposed it, or that they were as a rule people whom facilities to drink would lead to crimes of violence, I invariably refused the permission asked for. If I had any doubts as to the advisability of opening the shop I always consulted the District Superintendent of Police on the matter."

(G. R. No. 8281, dated 30th October 1889.)

9. The Commissioner of A'bkári should bear in mind the expediency of diminishing the number of liquor shops, wherever diminution may be possible, without the risk of inciting the sale of illicit liquor, especially in the towns where the rate of consumption is high. (G. R. No. 5741, dated 13th July 1892.)

VIII.—Special Provisions as to Mhowra Flowers.

1. In exercise of the powers conferred by Section 18*A* (2) of the Bombay A'bkári Act, 1878, as amended by the Bombay A'bkári Act Amendment Act, 1892, His Excellency the Governor in Council is pleased to notify that "the prescribed area" referred to in the said section shall include the whole of the revenue district of Thána and the tálukas of Panvel (including Uran Petha), Karjat (including Khálápur Petha) and Pen (including the Nágothna Petha) of the revenue district of Kolába. (G. N. No. 1985, dated 16th March 1893.)

2. In exercise of the power conferred by Section 6 of the Bombay A'bkári Act, 1878, His Excellency the Governor in Council is pleased to invest the following officers with the power, to the extent hereinafter mentioned, of issuing permits and passes under Section 18*A* (1) of the said Act, for the possession or transport of mhowra flowers exceeding in weight four sers, within the area prescribed under clause (2) of the said section by Notification No. 1985 dated this day:—

	Quantity for which Permits may be granted.	Places for transport or removal from and to which Permits may be given.
Assistant and Deputy Collectors in the Thána and Kolába Districts.	Any quantity.	From and to any place.
Supervisor in charge of the Distilleries at Uran.	Any quantity.	From any place to Uran.
Mámlatdárs and Mahálkaris in the Thána and Kolába Districts.	Not exceeding two Indian maunds.	From and to any place in the same district.

(G. N. No. 1985 A, dated 16th March 1893.)

3. In exercise of the powers conferred by Section 30 of the Bombay A'bkári Act, 1878, the Governor in Council is pleased to direct—

(1) that permits for the collection, transport, possession and sale, passes for the transport, licenses for the possession and sale, and permits for the possession of mhowra flowers shall respectively be in the Forms H to K hereto annexed, and contain the particulars, and be granted subject to the restrictions and conditions therein respectively set forth;

(2) that licenses in Form J shall be granted for a period of one year commencing on the 1st August in one year and ending on the 31st July of the following year; that permits in Forms H and K shall be granted for such period not exceeding one year as the officer granting them shall in each case deem fit; and that passes in Form I shall be granted with validity for such periods as the officers granting the same shall in each case deem fit but not exceeding ordinarily double the length of time actually necessary for the purpose for which the permit is granted.

FORM H.

This Permit is granted to , of , authorizing him, under and subject to the provisions of the Bombay A'bkári Act, 1878, to collect mhowra flowers from his trees situated in the Survey Numbers specified in the margin in the táluka or petha of , of the district of , to transport them from the said Survey Numbers to his warehouse at , in the táluka or petha of , and to possess and sell the said flowers.

Mouje ,

Survey Nos. .

This Permit will be in force from to .

FORM I.

This Pass is granted under Section 18*A* (1) of the Bombay A'bkári Act, 1878, to , of , authorizing him to transport mhowra flowers weighing Indian maunds ( ) sers ( ) from táluka district to táluka district , by the mode of conveyance, and route described below:

Mode of conveyance—

Route—

This Pass shall remain valid up to the midnight of the day of 189 .

(This Pass should be in duplicate and biglot form bound in books.)

FORM J.

License is hereby granted to , of (hereinafter called the licensee), authorizing him, under and subject to the provisions of the Bombay A'bkári Act, 1878, to possess and sell mhowra flowers in his shop situated at , in the táluka of , of the district of , for the period of from the 189 to the

31st July 189 , both days inclusive, subject to the following conditions, viz. :—

1. The licensee shall not sell, keep or store mhowra flowers in any place except in his shop above described.

2. The licensee shall reside in his said shop, and shall personally carry on the business thereof. If the licensee shall wish to absent himself from the said shop at any time, or to appoint any other person to officiate for him in carrying on the business of the said shop, he shall first obtain the sanction of the Collector in writing endorsed on the back of this license. The licensee shall be responsible for the acts of every person so appointed to officiate for him in carrying on the business of the said shop and of all his servants.

3. The licensee shall not sell any mhowra flowers after 9 o'clock P.M. or before 6 o'clock A.M.

4. Except to a licensed distiller of mhowra spirit, or to a person holding a special permit from the Collector or other authorized officer for the possession of mhowra flowers in quantities exceeding 4 sers, or to a person holding a permit from the Collector or other authorized officer for the transport of mhowra flowers to any place outside the prescribed area referred to in Section 18*A* (2) of the Bombay A'bkári Act, 1878, the licensee shall not sell to any one person, at one time, or in the aggregate in any one day, mhowra flowers in quantity exceeding 4 seers in weight.

5. The licensee shall keep in a book, bound and paged, each page of which shall bear the seal of the Collector, Assistant or Deputy Collector in charge of the Division, or Mámlatdár or Mahálkari of the táluka or petha; plain and correct accounts written up to date daily, showing the quantities of mhowra flowers brought to the shop, from what places they were brought, the names of the persons from whom they were bought, the number and date of the permit under which they were transported and the quantities sold and in stock each day, together with a list showing the names and addresses of all persons to whom mhowra flowers may have been sold in quantities exceeding 4 sers in weight at one time or in the aggregate in any one day.

6. The licensee's shop, all stocks of mhowra flowers stored therein, and his accounts connected therewith shall always be open for inspection by any officer of the Revenue, A'bkári or Police Departments of rank not lower than that of Aval-Kárkún, to a Mámlatdár or Mahálkari or Sub-Inspector of A'bkári or Head Constable of Police.

7. The Collector shall have power to withdraw or suspend this license in whole or in part, if in his opinion there has been an infringement, by the licensee or by any of his servants, of any of the conditions hereof, or of any provision of the law

relating to A'bkári revenue for the time being in force.

Granted this day of 189 .

FORM K.

This Permit is granted under Section 18 *A* (1) of the Bombay A'bkári Act, 1878, and subject to the provisions of the said Act to of táluka zilla , to retain in his possession mhowra flowers in quantities not exceeding Indian maunds ( ) sers ( ) in weight.

This Permit shall remain valid till 31st July 189 unless it is previous to that date recalled or cancelled by the Collector for a breach by the said of any of the provisions of the law relating to A'bkári revenue for the time being in force.

Granted this day of 189 .

(G. N. No. 1985 B, dated 16th March 1893.)

4. The attention of Agents and Managers of Railway Companies should be invited to the rule which prescribes that mhowra flowers must not be booked to stations which are situated within the prescribed area, or which cannot be reached without passing through a portion of that area unless a transport pass in Form I prescribed in Government Notification No. 1985 B, dated 16th March 1893, is produced. (G. R. No. 1985, dated 16th March 1893, and G. R., P. W. D., Railway, No. 1208, dated 5th June 1893; *vide* G. M. No. 4380, dated 17th idem.)

IX.—DUTIES, TAXES AND FEES.

1. In the case of rum shipped from one Indian port to another, a remission of 2 per cent. for one month and $3\frac{1}{2}$ per cent. for any longer period in the duty should be allowed on account of leakage during the voyage. (G. I., H. D., No. 285, dated 11th February 1861; *vide* G. R. No. 2035, dated 29th April 1861.)

2. The Customs Department is granted discretionary power to sanction refund of duty paid on mhowra liquor exported from Uran to Bombay and lost at sea, or to allow a similar quantity to be exported free of duty. (G. R. No. 3431, dated 27th September 1866.)

3. The fees levied for drawing and selling toddy should be credited to A'bkári and not to Land Revenue. (G. Rs. Nos. 2634, dated 2nd May 1876, and 2357, dated 3rd May 1879.)

4. Condensed or concentrated beer is clearly not a liquor and cannot, therefore, be charged with customs import duty like beer imported in a

drinkable condition. The proper course to adopt is to bring the article under the operation of the Inland Excise law. Accordingly this condensed beer, when obtained by local manufacture in a state fit for sale as beer suited for immediate consumption, should be dealt with exactly as all other locally produced beer. (G. I., R., A. & C., No. 61, dated 14th May 1878; *vide* G. R. No. 2644, dated 22nd idem.)

5. Liquor imported by the Commissariat Department into Aden for Government use is exempted from import duty. (G. R. No. 1620, dated 24th March 1879.)*

6. Ether should not be subjected to duty under the A'bkári Act at Aden. (G. R. No. 4423, dated 23rd August 1879.)

7. Under Section 23 of the Bombay A'bkári Act, V of 1878, Government are pleased to declare the provisions of the said section applicable to the undermentioned areas in the district of Karáchi† :—

the area contained within the municipal limits		of the city of Karáchi,
do.	do.	the Deh of Malir, táluka Karáchi,
do.	do.	the municipal limits of the town of Kotri, táluka Kotri,

and to authorize the farming of the right to sell toddy drawn from toddy-producing trees within those areas.

(G. R. No. 4412, dated 22nd August 1679.)

8. The A'bkári Act extends to the whole Presidency of Bombay, and Section 20 enacts that "for every toddy-producing tree from which toddy is drawn there shall, if Government so direct, be levied, for any period during which such tree is tapped, such duty as Government from time to time directs." This enactment overrides the provisions of all sanads and kowls and Government Resolutions not saved by the Act, and makes every toddy-producing tree in the Presidency liable to such duty as Government directs. Sections 64, 65 and 66 contain certain provisions in favour of the persons and classes of holders therein specified, and do not affect the sweeping provisions of Section 20. (Adv. Gen. Nos. 116, dated 31st December 1880, and 34, dated 5th August 1881; *vide* G. Rs. Nos. 354, dated 18th January 1881, and 4750, dated 16th August 1881.)

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* By Government Resolution, Military Department, No. 1713, dated 15th September 1892, the system under which British troops at certain stations in the Bombay Presidency have been permitted to make their own arrangements for the supply of malt liquor was extended to Aden. Government Resolution No. 2523, dated 11th April 1893, negatived a proposal to exempt from duty malt liquor imported regimentally for the use of troops at Aden.

† As regards Hyderabad, *vide* Government Notification No. 1900, dated 6th March 1883, given at p. 433 of the Compilation of General Rules.

9. The previous sanction of Government to any increase of still-head duty or of the tree-tax should be obtained. (G. R. No. 7037, dated 23rd November 1881.)

10. The sanction of Government, which is necessary to legalize measures for the introduction of tree-tax rates, &c., should be obtained before and not after they have been introduced. (G. R. No. 7102, dated 2nd September 1885.)

11. It is a wise policy to raise the tree-tax, but sudden and violent increases would create much dissatisfaction and loud outcry, and it is more politic to enhance the tax gradually, working it by degrees up to the full rate considered necessary to equalize the Government duty on, and the cost of, mhowra liquor and toddy spirit. (G. R. No. 2354, dated 18th March 1884.)

12. The A'bkári Department should aim at avoiding enhancements, and especially sudden extreme enhancements, of the tree-tax and pay careful attention to the interests in land which are affected by the enhancement of the tax, following as closely as possible the principles laid down by Government in regard to land revenue. (G. R. No. 973, dated 5th February 1886.)

13. The tax on fermented toddy should be a reasonable and even impost on that article such as will neither encourage its abuse on the one hand, nor prohibit its legitimate use on the other. Taxation on distilled spirit, on the other hand, should have regard to the establishment of the same excise duty everywhere on the same alcoholic strength. (G. R. No. 973, dated 5th February 1886.)

14. The Mahárs of Pimpri in the Haveli Táluka of Poona District are not to be exempted from the payment of tapping fees on trees growing on their service lands. A cash allowance should be granted to the Mahárs equivalent to the amount of the tree-tax due according to the rate now in force and the Mahárs should be required to pay in future the tapping fees for the time being in force. The case of the Dheds of Tithal and other villages in the Bulsár Táluka, who draw toddy from the trees growing on their service lands for their own use and not for sale, may be similarly treated.

There must be a large number of cases in different parts of the Presidency in which persons holding service ináms were able to tap toddy-producing trees growing on their service lands without license or payment of fee up to the time of the enhancement of the Bombay A'bkári Act, 1878, and it is manifestly desirable that all these cases should be treated on one and the same principle. Survey occcupants of lands on which toddy trees grow, as well as Inámdárs of all descriptions, were possessed of precisely similar privileges with respect to their toddy trees up to the same time, but all of them have been alike deprived of these privileges by the Act of 1878, which in fact imposes a new tax on unfermented toddy. All applications for special remissions of

ábkári taxation should be refused, and in cases in which special consideration is called for, it may be granted in the shape of a cash allowance. (G. R. No. 1826, dated 17th March 1882.)

15. The foregoing order does not authorize the annual payment to the grantees of a sum varying according to the number of trees tapped by them in each year and the rate of tree-tax for the time being in force. The intention was that the cash allowance to be made in each case should be made permanently with reference to the then number of trees tapped by the grantees and the rate of tree-tax then in force. (G. R. No. 3426, dated 3rd May 1883.)

16. The Mahárs of Avlas and Pimpri should in accordance with the principle laid down in the above orders be granted a fixed cash allowance of Rs. 15 and Rs. 8, respectively. (G. Rs. No. 5357, dated 19th July 1883, and No. 4394, dated 2nd June 1884.)

17. Káliparaj occupants, inhabiting the south-east tracts of the Surat District, should be granted the concession of tapping toddy trees on their own land on payment of a nominal fee. Care should be taken that the people to whom this concession is made actually consume the toddy and do not sell it, and that it is not appropriated by their creditors. The concession should be regulated by the following rules :—

(1) Tapping licenses for date trees at the nominal rate of 2 annas* per tree may be granted in the tálukas of Chikhli, Bulsár and Párdi to persons of the following classes :—Dublas, Chodharas, Náikas, Dhondias, Kotwálias, Gamets, Kolis, Bharváds, Dheds, provided they are Khatedárs or Halis of Khatedárs; provided also that the trees are growing on their own land in the former case, or on their employer's land in the latter case, whatever the caste of the employer.

(2) The privilege is to be allowed to the extent at any one time of half tree per adult member of the applicant's family. Provided that the number of trees allowed within the year to each family shall not exceed ten (10) as a maximum.

Note.—For the purposes of this rule the Commissioner of Abkári should define the age of an adult, for the guidance of the local officers.

(3) A tapping license on the above terms may be granted by the Mámlatdár on the direct application of the applicant if accompanied by a certificate by the Pátel and Taláti that the case comes within these rules, that the trees are growing on

* It was decided in Government Resolution No. 4398, dated 23rd June 1890, that the distinction between Káliparaj and other tree owners should be abolished gradually by levelling up the tree-tax. The Káliparaj rate has accordingly been gradually raised to 10 annas per tree (*vide* Government Resolutions Nos. 4497, dated 22nd June 1893, and 4838, dated 5th June 1894).

his or his employer's land, as the case may be, and that they have been duly marked and numbered. If no such certificate is presented with the application, the Mámlatdár should call for a report.

(4) Trees tapped under these rules are to be for the domestic use of the holder only. If any holder sells toddy or otherwise transfers the privilege, the pass may be summarily cancelled.

(5) Licenses to sell at the tree foot to be no longer issued, and no sale allowed except in shops which have paid the special shop-fee.

(6) The Mámlatdárs to keep in a separate file of all passes issued under these rules and to forward copies to the Taláti concerned and to the Abkári Inspector.

(7) The village officers are to be held specially responsible that no pass is taken out under these rules, except by persons entitled to them, and that the benefit of them is *boná fide* enjoyed by the same. The Mámlatdár and his establishment on tour are expected to ascertain that the rules are in no way abused.

(8) A tapping license under these rules may be refused or cancelled by the Collector for reasons recorded.

18. In cases in which payments on account of tree-tax cannot be conveniently made by the licensees direct into Government Treasuries, the tree-tax should be collected by the village officers. (G. R. No. 2091, dated 12th March 1885.)

19. No collections on account of bud-dene should be made in the Thána and Kolába Districts.

Trees which have been relinquished by their occupants have reverted to Government, and it is not expedient to revive the interests in the trees of the ex-occupants in cases where the trees stood on land not held by them. Such trees when relinquished by the original holders should be handed over to and registered in the name of the occupant of the land on which they stand and treated in precisely the same manner as other trees already vested in the occupant.

Trees not held by any person standing in waste or forest lands should be let at the market rate, which can be decided by the Collector in each instance where circumstances do not admit of a public auction. Where there is a monopoly for tapping trees for toddy, the market rate should be introduced, but where, as in Bassein and Sálsette, there is no such monopoly, an auction can be held.

In the case of Watan Settlement Ináms and Sarákati villages, where no special agreements exist, exemption from the bud-dene should be allowed as in the case of ordinary occupants. In the case of leasehold villages and of Summary Settlement Ináms where bud-dene is entered in the sanads, the terms of the agreements or sanads should be adhered to. (G. Rs. Nos. 1859, dated 10th March

1886, 4307, dated 16th June 1886, and 8420, dated 29th November 1886.)

20. In the Surat and Thána Districts the tree-tax (bud-dene) on palm trees in occupied holdings should be remitted. Trees in unoccupied lands should be rented either by auction or at a rate to be fixed by the Collector in such cases as he finds auction to be impossible. But the general rule should be sale by auction of the yearly lease of all toddy-producing trees by villages. If land on which such trees stand is asked for in occupancy, the Collector should proceed under Section 62 of the Land Revenue Code, and Rule 96 to dispose of Government rights in the trees together with the occupancy, putting the market value of the trees as an upset price. (G. Rs. Nos. 3447, dated 2nd June 1887, and 6019, dated 7th September 1887.)

21. Steps should at once be taken to encourage the revival of the industry of manufacturing vinegar from the juice of brab trees previously carried on in the Surat District, and to this end the tree-tax on brab trees licensed to be tapped only for the manufacture of vinegar in the Chorási and Olpád Tálukas should be reduced to Rs. 1-8-0 per tree, the following precautions being observed :—

(1) No vinegar should be manufactured without a license, which may be granted free for brab trees.

(2) Such license to specify, among other details, the place of manufacture, which should always be at or near the trees. Sale or removal absolutely forbidden until acetous fermentation is complete.

(3) Daily accounts of toddy drawn, &c., to be kept.

(4) No toddy to be destroyed or thrown away without permission of the Pátel or Inspector. This rule would be necessary because toddy often goes bad in the process, and this fact would often be used as a plea to cover any suspicious disappearance.

(5) Any abuse of the privilege to involve cancelment of the license, and the Collector to have power to forbid that another be ever issued, not only to a particular person, but for particular trees.

(G. R. No. 973, dated 5th February 1886).

22. A'bkári contractors are liable to the payment to owners of trees in private lands of a fee for the use of the toddy trees owned by them in addition to the ábkári tax, and there appears to be no reason whatever for exempting farmers from the payment when the trees happen to be the property of Government. Accordingly in addition to the tree-tax leviable under the A'bkári Act a fee should be levied at the rate of one anna per tree for permission to tap toddy trees growing in reserved or protected forests or in the beds of tanks or on the

banks of canals and waste lands in charge of the Irrigation Department. The fees should be collected by the A'bkári Department. These orders do not authorize the levy of the fee on trees situated in Government waste or unoccupied land. (G. Rs. Nos. 3479, dated 30th April 1884, and 4708, dated 16th July 1888.)

23. In exercise of the power conferred by Section 19 of the Bombay A'bkári Act, No. V of 1878, and in supersession of Government Notifications Nos. 8312 and 8683, dated 5th and 21st December 1887, published at pages 956 and 984 of Part I of the *Bombay Government Gazette* of 1887, His Excellency the Governor in Council is pleased to direct that a duty at the rate chargeable under the Indian Tariff Act in force for the time being shall be levied on all spiced liquor not being of a strength exceeding 10° U. P., or below 25° U. P., issued from the public distilleries at Uran in the island of Karanja in the Kolába District for transport to the Town and Island of Bombay and on all similar spiced liquor issued from the Central Distillery at Surat for transport to the Town and Island of Bombay or for consumption within the limits of the Surat District, the duty being reduced in proportion as the strength of the spirit is less than London proof. The duty shall be calculated on the strength of the spirit ascertained by test before it is sweetened. (G. N. No. 7443, dated 20th October 1890).

24. All malt liquor issued from the brewery established by Messrs. Meakin and Co. at Dápuri should be charged with an excise duty at the rate of one anna per Imperial gallon from 1st January 1891, the cost of any establishment which it may be necessary to employ for the collection of the duty being recovered from that firm. The duty paid on any beer and porter which may be returned to the brewery unsold should be refunded. (G. R. No. 4275, dated 19th June 1890; *vide* also G. N. No. 9244, dated 27th December 1890.)

25. The provisions of Section 28 of the Sea Customs Act, 1878, do authorize a Collector of Customs under certain circumstances to remit excise duties on rum exported as ships' provisions and stores, notwithstanding the provisions of the Bombay A'bkári Act.

The Legislature is reasonably presumed not to intend to alter a special provision by a subsequent general enactment unless it manifests that intention in explicit language (Maxwell on Interpretation of Statutes, page 158).

(Solicitor to Government No. 313, dated 20th March 1891; *vide* G. R. No. 2454, dated 8th April 1891).

XI.—Licenses.

1. Cancelled licenses should not be restored as an act of favour except on a special agreement by the licensee that he will not seek further redress and

that he admits the restoration to be an act of grace. (G. L. No. 365, dated 21st January 1861).

2. The restriction against removing liquor from the premises should be omitted in the case of licenses granted to the Railway Companies.

Licenses for the sale of liquor at the refreshment rooms of railway stations on the G. I. P. Railway line should be issued in the name of the General Traffic Manager.

(G. Rs. Nos. 4599, dated 8th November 1865, 1917, dated 25th May 1866, and 1189, dated 25th March 1868.)

3. In the City of Bombay the following regulations for the licensing of shops for the sale of liquor should be put into force. The same system may be applied to the licensing of shops where preparations of opium are consumed or sold :—

(*a*) Three months before the time arrives for any general issue of licenses for the retail sale of liquor in the City of Bombay the Commissioner of Police and the Collector of Bombay should meet and consult together as to the number of licenses to be issued, the localities in which shops are to be opened, and the conditions to be inserted in the licenses, and should forward their recommendations with a report to the Commissioner of Ábkári. The Commissioner of A'bkári will submit this report to Government with his remarks, and apply for the orders of Government under Section 30 of the A'bkári Act to the conditions proposed to be inserted in the licenses, as well as in the event of any difference of opinion between the Commissioner of Police and the Collector as to the licensing of any particular shop, determining himself the number of licenses to be granted as prescribed by Section 35 of the A'bkári Act.

(*b*) All applications for licenses for the sale of liquor in the City of Bombay should be made to the Collector.

(*c*) When applications are made for the opening of shops not licensed at the periodical settlements, the Collector if willing to grant them should refer them to the Commissioner of Police for his opinion. If the Commissioner of Police and the Collector are agreed, licenses may be issued, the previous sanction of the Commissioner of A bkári being obtained (under Section 35 of the A'bkári Act) to the opening of any shop in excess of the sanctioned complement. If the Commissioner of Police and the Collector do not agree, report should be made to the Commissioner of A'bkari, who will refer the case for the orders of Government.

(*d*) Licenses for the retail sale of liquor prepared and signed by the Collector should be forwarded * to the Commissioner of Police as his authority for the issue of Police licenses under the provisions of Section 12, Act XLVIII of 1860,

* After the counterparts have been duly executed by the licensees.

and should be delivered to the licensees by the Commissioner of Police along with the licenses last mentioned. Government will not claim the fee of one rupee charged for each license issued by the Commissioner of Police under Act XLVIII of 1860.

(*e*) As all conditions necessary for Police as well as Revenue purposes must be entered in licenses issued under the A'bkári Act, in order to make such licenses liable to recall in the event of breach of Police as well as of Revenue Regulations, and as licenses issued under Act XLVIII of 1860 become void (see Section 12) when the corresponding licenses issued under the A'bkári Act terminate or are recalled, and, further, as the penalties prescribed for the breach of license conditions by the A'bkári Act more than cover those prescribed by Act XLVIII of 1860, it will not be necessary to repeat the Police conditions in licenses issued under Act XLVIII of 1860.

(*f*) If the Collector should be unwilling to recall any license which in the opinion of the Commissioner of Police ought to be recalled, the Commissioner of Police should refer to the Commissioner of A'bkári.

(G. R. No. 2726, dated 23rd May 1879).

4. The Commissioner of A'bkári need not submit licenses for the sanction of Government, unless they embody changes of the forms in force. (G. R. No. 3712, dated 15th July 1879).

5. The following is the standard form of security bond to be taken from sureties of ábkári licenses :—

To the Collector of _____ on behalf of the Secretary of State for India in Council.

Whereas A. B., inhabitant of _____, has been granted a License for the* _____ _____ from the _____ day of 18 to the _____ day of _____ 18 , and has this day (or as the case may be) executed a counterpart agreement in conformity with the tenor of the license, which agreement we have read and fully understood.

* Here enter any particulars that may be thought necessary.

We, C. D. and E. F., inhabitants of _____ hereby declare ourselves sureties for the above said A. B. that he shall do and perform all that he has undertaken to do and perform, and that he shall duly pay the sums that he has undertaken to pay, and in the event of his making any default therein we hereby jointly and severally bind ourselves, our heirs, executors and administrators to forfeit to the Secretary of State for India in Council such sum not exceeding _____ rupees as may be adjudged by the Collector of _____

This _____ day of _____ 18 .

(Signed).

Signed in the presence of }

(G. R. No. 6484, dated 4th December 1879).

6. The following form is prescribed for counterpart agreements to be executed by excise contractors in cases in which no security deposits are demanded :—

I _____ in consideration of the Collector of _____ granting to me a license under the Bombay A'bkári Act, 1878, for the wholesale (or retail) vend of _____ in the district or mahál of _____ for the period of _____ commencing from the _____ day of _____ 18 and ending on the _____ day of _____ 18 both days inclusive, do hereby agree with the said _____ to all the conditions written and expressed in the said license, a copy of which is subjoined hereto.

(G. R. No. 3030, dated 2nd May 1890.)

7. The attestation of counterpart agreements executed by excise contractors under Section 31 of the A'bkári Act should be dispensed with. (G. R. No. 8916, dated 4th December 1893.)

8. It is not desirable to grant retail liquor licenses to persons holding the office of Consul or Vice-Consul for Foreign States at Aden. (G. R. No. 1849, dated 10th April 1880.)

9. In such a special case as that in which a shop-keeper, who sells among other things imported wines and spirits, keeps a shop at Mahábaleshvar for a portion of the year and for the rest of the year transfers his goods and establishment to Sátára, a single license and a single fee may be held to be sufficient. A separate license and a separate fee for each shop are not necessary. (G. R. No. 4080, dated 14th July 1881.)

10. His Excellency the Governor in Council does not consider that clubs established in this Presidency can be regarded as institutions which sell liquors to their members. They serve merely as agencies for the supply of the liquors required by the members for their own use, and cannot, therefore, be called upon to take out licenses so long as they confine themselves to their legitimate functions. If they deal in such articles with non-members they would subject themselves to the usual penalties, as they can have no right of exemption.
(G. R. No. 7655, dated 26th September 1884.)

11. All ábkári licenses, including tapping licenses, should be prepared and issued by Collectors, Assistant and Deputy Collectors or by Mámlatdárs or Mahálkaris as the Collector may in each case direct. (G. R. No. 2091, dated 12th March 1885.)

12. Licenses under Section 14 of the A'bkári Act must be granted by the Collector himself, unless under Section 5 some other officer has been appointed to exercise the powers of a Collector under the Act, in which case such officer should issue the license and sign it as a 'Collector for the purposes of

the A'bkári Act'. (L. R. No. 1417, dated 30th March 1886; *vide* G. R. No. 2781, dated 12th April 1886.)

13. A correct valuation of distilling plant is important for the reason that Government may be obliged to purchase it at the discretion of the licensee and may or may not choose to oblige a new licensee to purchase. It is very necessary, therefore, that the property should be appraised as fairly as possible. The Commissioner of Customs, Salt, Opium and A'bkári should take early steps to get on record the date of acquisition and actual age and cost of each article of any value in the distilleries under his charge; he should ascertain the proper amount to allow annually for depreciation by fair use and have this written off, leaving questions of excessive wear and tear to be decided should they arise. With a record so kept, on a distillery changing hands, there will be little or no motive for an outgoing or incoming contractor to object to the valuation which the Collector will arrive at. (G. R. No. 8256, dated 2nd December 1887.)

14. There is nothing in the Bombay A'bkári Act which renders Government competent to hear and decide an appeal from a farmer against the Collector's decision fixing under the terms of a license the price or valuation of the distillery plant, nor is there any provision of law under which Government can entertain such an appeal. By Section 4 of the Ábkári Act the Collector is charged with carrying out the provisions of the Act, 'subject to the orders of Government,' but this enactment although it would authorize Government to direct the Collector what terms to insert in licenses which he has to issue under the Act, would not justify Government in setting aside or varying an order passed by the Collector in exercise of a power expressly conferred upon him, and upon him alone, by a clause in an existing license. (L. R. No. 419, dated 9th April 1888; *vide* G. R. No. 2616, dated 28th idem.)

15. When licensees of liquor shops in the Town and Island of Bombay are allowed to transfer their licenses to other sites or to other names they should be charged fees according to the following scale:—

Class of license.	Fee for transferring licenses to other names.	Fee for transferring licenses to other sites.
	Rs.	Rs.
Permanent refreshment stall licenses.	10	10
Tapping licenses	5	...
Distilling do.	5	...
Tree-foot booth licenses ...	1	1
Toddy hawking do. ...	1	...

A fee of Re. 1 should be charged in cases where documents (such as permits issued to the Dádar distillers) are allowed to be amended. A fee of Re. 1 should also be charged when duplicates are given. (G. R. No. 2336, dated 17th April 1888.)

16. Under the A'bkári Act (Bombay V of 1878) no license is necessary except for the—

(*a*) Manufacture of

(1) liquor,
(2) country-liquor, or
(3) intoxicating drugs, or for

(*b*) Materials, stills, utensils, implements, or apparatus used or kept for the purpose of such manufacture.

A still kept for any other purpose does not require a license, but the onus of accounting for the possession of any such still as is "ordinarily used" for the manufacture of liquor, intoxicating drugs, &c., would be on the person in possession thereof (Section 53). It is only if a person uses or keeps such still, &c., for the purpose of manufacturing liquor or intoxicating drugs that he would commit an offence punishable under Section 43.

The Act does not authorize the issue of licenses (which carry with them certain liabilities) for the manufacture of any thing which is not either liquor, country-liquor or intoxicating drug.

"Liquor" as defined in Section 3 (7) of the Act applies to spirits of wine, spirits, wine, toddy, beer, and all liquid consisting of or containing alcohol. "Country liquor" is any such liquor, if manufactured in India. "Intoxicating drug" applies only to an intoxicating drink or substance.

Licenses for the distillation of rose, peppermint, aniseed, and other waters, *that do not contain alcohol*, are not for the manufacture of *liquor* or *country liquor*. No person could be called on to take out a license for any such waters, unless they were intoxicating drugs.

But if any person having no license for the manufacture of liquor or intoxicating drugs, introduced alcohol or any intoxicating drink or substance into any preparation, he would be liable under Section 43 of the Act. No preparation without such admixture would require a license for its manufacture. The power to enter and inspect under Section 36 (*a*) the premises of a *licensed* manufacturer extends only to premises in which the manufacture or sale of any "liquor" or "intoxicating drug," is carried on. But under Section 36 (*b*) power is given to enter *any* place where *there is reason to believe* any liquor or intoxicating drug is manufactured, or any still is kept for the purpose of manufacturing such "liquor" or "drug".

Unless the waters in question contain alcohol or intoxicating drink or substance, the A'bkári Act has nothing to do with them, and the licenses should therefore be confined to such as do contain alcohol or some intoxicating drink or substance.

If it is meant to license waters which do contain alcohol or other intoxicant, the license should, I think, specify the quantities of such alcohol or other intoxicant which the waters may contain. (L. R.

No. 95, dated 22nd January 1889 ; *vide* G. R. No. 1038, dated 8th February 1889.)

17. In all liquor-shop licenses in the City of Bombay, the following clause should be inserted:—

"It is entirely within the discretion of the Collector whether he will or will not renew this license at the expiration of the term for which it is granted. It is also entirely within the discretion of the Collector whether he will or will not permit the assignee of the holder of the license in case of sale or transfer or the heir or legal representative of the holder of the license in case of death to have the benefit of the license for the unexpired portion of the term for which it was granted."

(G. R. No. 4, dated 3rd January 1888.)

18. As regards all liquor-shop licenses in the City of Bombay not acquired in 1886 or 1889, the license of a deceased licensee should be put up to auction at the next periodical renewal of licenses. The heir of a deceased licensee may with the permission of the Collector of Land Revenue, Customs and Opium, Bombay, hold a license for its unexpired period only. Transferred licenses should be dealt with in the same manner, being recognized only for the unexpired part of the term for which they were originally granted.

The Collector should keep separate lists of the privileged licenses of 1886 and 1889, the holders of which possess the right of renewal during their lifetime subject to conformity with the conditions of the licenses, and to payment of the fee assessed by the Collector. This class of licenses should become extinct as they fall in from time to time. (G. R. No. 9470, dated 2nd December 1892.)

19. The Commissioner of A'bkári should require in all cases a close adherence to the conditions sanctioned by Government and prescribed in the licenses issued under the A'bkári Act. (G. R. No. 7960, dated 19th October 1889.)

20. Section 31 of Bombay Act V of 1878 does not require the execution of a counterpart agreement, in conformity with the tenor of every tapping license (in Form No. 18) issued to each employé of a farmer holding a license to tap (in Form No. 11). Section 31 only requires a counterpart agreement to be executed by a person taking out a license for the manufacture or sale of liquor or intoxicating drug *under the Act.*

Manufacturing liquor and drawing toddy from a tree are spoken of severally and distinctly in Section 14 and again in Section 43 (*c*) and (*d*), and it is possible, therefore, that the Legislature did not regard the drawing of toddy as the manufacture of liquor.

But, if this point be doubtful, Section 31 would still be inapplicable to a license to an employé for the drawing of toddy for which authority had already been given to his employer.

For Section 31 applies only to licenses taken out under the Act.

But the Act does not require that each individual employed in the tapping or in the manufacture should take out a license. Section 14 requires merely that toddy shall not be drawn or liquor manufactured except under the authority and subject to the terms and conditions of a license. If the drawing is authorized, and is in accordance with the terms and conditions of a license that has been granted, it is not essential under the Act that each drawer should also hold alicense.

For departmental purposes it seems to be found convenient to issue, in addition to the license authorizing the drawing, a document to be held by each employé which is apparently intended merely for purposes of identification.

Such document is not required by the Act, and is not taken out under the Act, but as contractually required by the terms and conditions on which the license is given. The terms and conditions might have required each tapper to wear a badge instead, or merely to send his name and address to the Collector.

If, as is understood, No. 11 is itself the license required by Section 14 authorizing the drawing and prescribing the terms and conditions, the mere mention therein of such a document as Form No. 18 as a license, does not make Form No. 18 a license under the Act without which no drawing could take place.

It is only in the case of the license required by the Act as indispensable to manufacture or sale that Section 31 requires also a counterpart agreement and security for the performance thereof.

Form No. 18 is required by paragraph 3 of Form 11 and is not apparently the license required by the Act at all and, therefore, neither counterpart nor security is necessary in respect of it.

(L. R. No. 10, dated 3rd January 1891; *vide* G. R. No. 689, dated 27th idem.)

21. A farmer under the Bombay Abkári Act (Bombay Act V) of 1898, being bound by his license to take over from the preceding year's farmer an amount of liquor fixed by the Collector as being sufficient for the new farmer's requirements for 15 days, voluntarily took over from his predecessor the whole of his surplus stock. By the terms of the predecessor's license any surplus stock he might leave at the end of his term over and above the 15 days' supply required for his successor became the property of Government. Consequently the new farmer took over stock which belonged to Government and he was liable to Government for the value of it. The point is whether this value is "an amount due from the farmer" within the meaning of Section 34 of the Act.

The words of Section 34 are "all amounts due from any farmer under this Act may be recovered from the person primarily liable to pay the same or

from his surety (if any) as if they were arrears of land revenue."

The words "under this Act" appear to govern "farmer" and not "amounts due"; therefore, all amounts due to Government by such a farmer are recoverable as arrears of land revenue; *i.e.*, of course all amounts due by him *quâ* farmer.

In accordance with this view the price of the additional stock taken over by the farmer in question from his predecessor is lawfully recoverable under Section 34 as an arrear of land revenue. (L. R. No. 1227, dated 24th July 1891; *vide* G. R. No. 5416, dated 8th August 1891.)

22. The Abkári Act contemplates that the authority given to a licensee should be subject to the conditions of the license. This implies that the license is to define the licensee's obligations. But the obligation to guarantee, in circumstances unknown to the licensee and beyond his control, a minimum yearly revenue the limit of which is not indicated in the license at all, but is left entirely to future orders, can hardly be regarded as defined. Such a condition is not one imposing an obligation, but giving power to impose in the future an obligation of unknown and unascertainable extent. (L. R. No. 1101, dated 20th July 1892; *vide* G. R. No. 6679, dated 19th August 1892.)

XI.—OFFENCES AND PENALTIES.

1. It is the duty of the Collectors, with the aid of the Police, to proceed against parties endeavouring to export liquor by Railway contrary to law. (G. R. No. 3662, dated 1st August 1870.)

2. Liquor and spirits illegally imported by sea into Bombay when seized by the Police should be first handed over to the Customs authorities to be dealt with according to law. Then, if the liquor should not be confiscated, it should be handed over to the Traffic Manager, Port Trust, to be dealt with according to law for non-payment of town duty. (G. R. No. 190, dated 14th January 1878.)

3. The question having been raised whether the arrests of persons apprehended by ábkári officers, and handed over to the Police are to be treated as arrests made by private persons, Section 59, Criminal Procedure Code, or by the Police, Section 60 of the Code, the following opinion was recorded by the Remembrancer of Legal Affairs:—

"In the Criminal Procedure Code a 'Police officer' means an officer duly enrolled under any law in force as a Police officer and not an officer of any other department who under special laws has power to arrest without warrant for certain offences. Officers of the latter description, not being Police officers, must be deemed to be private persons for the purposes of Section 59 of the Criminal Procedure Code. The law provides no other course, the intended meaning of the words 'private person' being no doubt 'any person who is not a Police officer.'"

(L. R. No. 1290, dated 24th September 1883; *vide* G. R. No. 1254, dated 9th February 1884.)

exempted from the transport duties to which they are liable under the rules issued under Section 27 of the Act. The Medical Storekeeper to Government, before bringing the gánja or bháng to Bombay, should inform the Collector of Land Revenue, Customs and Opium, Bombay, of the quantity to be brought, the place from which it was brought and the route to be taken in transit. The Collector should, on receipt of this information, issue a permit without charge, and this permit should eventually be returned to the Collector with a certificate from the Medical Storekeeper to Government, showing the quantity of gánja and bháng received at the Medical Stores under permit. (G. R. No. 7885, dated 26th October 1893.)

XIII.—MISCELLANEOUS.

1. *A'bkári management of Native States.*—The Government of India have prescribed* certain formalities which are to be observed in the execution of "Treaties and formal agreements with Native States." The lease of the ábkári management of the Native State must be regarded as a "formal agreement," and it must accordingly be executed with all the formalities directed.

2. The Solicitor to Government should send direct to the officer executing on behalf of Government an agreement for leasing the ábkári management of a Native State, a copy of the agreement he proposes to engross, so that any changes in the *personnel* of the office or otherwise may be rectified at the last moment. (G. R. No. 3697, dated 21st May 1886.)

3. The sale-proceeds of property confiscated under the ábkári law in Native States the ábkári revenue of which has been leased to Government, should be credited to the States concerned, subject to the conditions that the confiscation in all such cases must be adjudged by the Collector of the district to which the Native territory concerned may for the time being be attached for ábkári management, that the Collector shall dispose of the

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* The Government of India attach much importance to the observance of the formalities which have been recognized as applicable to the execution of Treaties and formal agreements with Native States. The usual procedure, after the terms of the agreement have been settled by negotiation, is as follows:—The agreement is headed by its title and object, and the names of the contracting parties and their executing agents, if necessary, are recited. Then follow the articles as agreed upon. Duplicates are engrossed on parchment, either by the officer negotiating the Treaty, or in the Foreign Office, and after formal signature and execution by the contracting parties, both copies are transmitted for ratification. One copy is then sent back to the Political Agent for delivering to the State, and the other is sent for record among the archives of this office. The English version can alone be taken as the accepted text, and all agreements must be executed in English. It is also necessary to be precise as to the titles used by the Native Chief, which should only be those that are formally recognized by the British Government. (G. I., For. D., No. 921-I, dated 13th March 1884; *vide* G. R., P. D., No. 3097, dated 13th June 1884.)

lishment, especially at Castle Rock, the Coast Guard establishment and the Customs establishment at all ports and landing places. The Collectors of Belgaum, Kánára and Ratnágiri, the Political Superintendent of Sávantvádi and the Superintendent, Southern Marátha Railway Police, should co-operate with the Customs Department in all possible ways for the suppression of the smuggling. (G. R. No. 1568, dated 28th February 1893.)

XII.—INTOXICATING DRUGS.

1. Local Governments should endeavour, wherever it may be possible, to discourage the consumption of gánja and bháng by placing restrictions on their cultivation, preparation and retail, and imposing on their use as high a rate of duty as can be levied without inducing illicit practices. (G. I., F. D., No. 3773, dated 17th December 1873, and S. of S., No. 99, Rev., dated 20th October 1892; *vide* G. R., G. D., No. 140, dated 15th January 1874, and G. R. No. 1347, dated 17th February 1893.)

2. *Bonâ-fide* travellers entering the Bombay Presidency from foreign territory and possessing bháng and gánja in quantity not exceeding 10 tolas in each case shou'd be exempted from prosecution under Sections 9 and 43 of the A'bkári Act, 1878. (G. R., No. 3995, dated 4th June 1886.)

3. When a farmer of intoxicating drugs is allowed to sub-let a part of his farm, there is no legal necessity to issue a separate license to the sub-contractor.

Section 16 of the A'bkári Act lays down that, except as otherwise provided, no intoxicating drug shall be sold without a license from the Collector. But in cases in which the Collector has under the farmer's license permitted the right of vend to be sub-let in whole or in part, it cannot be said that the drug sold by the sub-contractor is sold without a license. In such case it is sold in accordance with the terms of the license.

But though there is no legal necessity for a separate license to the sub-contractor, an additional clause is necessary so as to make it clear that the original license is liable to be recalled in case of breach of the conditions by him or his servants.

(L. R. No. 1310, dated 30th September 1887; *vide* G. R. No. 7144, dated 20th October 1887.)

4. The time for closing the shops for the sale of intoxicating drugs in Bombay should be fixed at 11 P.M. In the Mofussil, 9 P.M. is considered late enough, and the Collectors may at their discretion enter in the licenses any hour not later than 9 P.M. that they may think suitable for the requirements of their respective districts. (G. Rs. Nos. 6327, dated 2nd December 1880, and 5806, dated 18th August 1890.)

5. Gánja and bháng transported for use at the Government Medical Stores are under Section 11 proviso (2) of the Bombay A'bkári Act, V of 1878,

4. The insertion in an ábkári license of a provision enabling the Collector to fine the licensee up to a fixed sum for any infringement, by him or by his servants, of the license or of the ábkári law and still leaving the licensee liable to be criminally prosecuted under the A'bkári Act if the Collector deems it expedient to institute such prosecution, is inconsistent with Section 56 of the Act, which directs that all offences against the Act (including breaches of licenses) shall be cognizable by a Magistrate. It offends also against the general principle of criminal law that no man shall be punished twice over for one and the same offence. Moreover, the Act does not require the sanction of the Collector to authorize prosecutions for offences against it, and such prosecutions might, therefore, be instituted in spite of the Collector's refusal to institute them. (L. R. No. 439, dated 24th March 1884; *vide* G. R. No. 3220, dated 21st April 1884.)

5. Sections 43 to 46 of the A'bkári Act render punishable every possible contravention of a license and Section 56 directs that all offences against the Act shall be cognizable by a Magistrate. An order of Government sanctioning the insertion in a license of a clause empowering the Collector to punish contraventions of that license by fine would, therefore, be illegal, because Section 30 of the Act expressly directs that the orders of Government as to the form of and particulars to be contained in a license shall not be inconsistent with the Act. (L. R. No. 538, dated 15th April 1884; *vide* G. R. No 3644, dated 7th May 1884.)

6. It is doubtful whether the provisions of Section 43 (*a*) and (*b*) of the A'bkári Act can be enforced against common carriers, *e.g.*, Railway Companies, nor is it necessary or expedient that Railway servants should be made A'bkári officers, the persons who have already been invested with powers under Section 37 (including all Police officers) having full authority to seize liquor in possession of the Railway Company when the liquor is suspected to be liable to confiscation. The only course which the Railway Companies can legally adopt in the circumstances is to refuse to receive consignments of liquor known or suspected to be illicit, or to direct Railway servants to give the requisite intimation to the Railway Police in view to the seizure by them of such consignments under Section 37 of the A'bkári Act. (L. R. No. 7052, dated 31st August 1885; *vide* G. R. No. 7052, dated 31st idem.)

7. The infamous devices, by which in the last century Police agents (called on the Continent *agents provocateurs*) sometimes deliberately seduced men into committing crimes in order that they might gain rewards for denouncing or arresting them, have long since been finally condemned alike by morality and law. Customs and Excise cases differ from these in that an offence under the Revenue laws is far less shocking to the moral sense

than one against life or property. The temptation to it, therefore, involves a much lower degree of turpitude than an incitement to murder or burglary. It may under circumstances involve no turpitude at all any more than lying in wait for a suspected highwayman or keeping him amused until help arrives is a dishonourable betrayal of innocence. It is only by offering to buy that it can generally be discovered whether a suspected vendor is willing to sell and trying the inclination in this way involves no temptation as it is exactly what the vendor wants and invites in all cases wherein the device is successful.

But while this is so and while officers of the Customs and Excise are to be highly commended for displaying skill in their very necessary functions, this skill should never be allowed to degenerate into a deliberate endeavour to force or persuade or cajole a person really undesirous of breaking the law into a breach of it. To try an illicit inclination is a different thing from creating or inflaming it. The dividing line between the two classes of cases may not be quite easy to determine in actual examples, but the distinction of principle should always be borne in mind. The object is to keep lawless people within the law, not to seduce weak people to transgress it, and mere convictions so far from being a good in themselves are a great, though necessary evil.

In every case in which money has been paid after a supply of liquor or other contraband article it may fairly be presumed that the payment has been made for that along with the other articles, if any, supplied. Why should a customer be presented with liquor gratis? Even when the liquor was supplied after payment for the other articles and nominally supplied gratis it may still reasonably be inferred that the liquor was the real consideration given and received for the payment, if the price of the other articles was at all above the ordinary. The presence of spirituous liquors at all in a shop ostensibly kept for the sale of non-intoxicating drinks is a very suspicious circumstance because needless and incongruous. The supply of liquor to customers who pay money for other supplies in the shop can very rarely be deemed innocent. Such reasonings as these have been made the basis of many convictions under the Excise Laws in England and there is no reason to suppose that they will not be generally accepted as of equal force in India. Suspected illicit dealers in liquor or opium must be tried as the only effectual test of their innocence. They must not be bullied or seduced into offences which they would otherwise not have thought of committing.

(G. R. No. 1491, dated 3rd March 1888).

8. With a view to check the smuggling of country liquor from Goa into British territory, the Collectors of Salt Revenue and Customs should enjoin special vigilance on the part of the Frontier estab-

confiscated property in accordance with the rules published at p. 467 of the *Bombay Government Gazette*, Part I, dated 3rd April 1879, and that the surplus of the sale-proceeds, if any, that may remain after payment of rewards and charges, shall be made over by the Collector to the State concerned. (G. R. No. 7698, dated 10th November 1887.)

4. *A'bkári receipts and charges of Cantonments.*—The ábkári receipts and charges of Military Cantonments should be treated as receipts and charges of the Civil Department. (G. R. No. 4315, dated 30th August 1872.)

5. *A'bkari year.*—The ábkári year in Bombay should be assimilated to that obtaining in the rest of the Presidency. (G. R. No. 5304, dated 8th October 1880).

6. The ábkári year in Aden should end on 31st July. (G. R. No. 4127, dated 31st May 1883.)

7. *Compensation for abolition of A'bkári rights.*—The summary settlement should be applied to the allowances* granted as compensation for the abolition of ábkári rights, but this order should be made applicable only to those cases in which the holders of rent-free estates have agreed to the payment of the quit-rent.

If the principles of the summary settlement are accepted by the holders of such allowances, they should be made applicable by reducing at once the amount of the allowances. A uniform rate of 5 annas should be applied throughout the Presidency to this class of allowance.

The former orders are to continue applicable to the cases of such holders as may refuse to accept the summary settlement.

(G. Rs. Nos. 4560, dated 19th October 1861, and 4594, dated 20th December 1862†).

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* For forms of sanads to the holders of allowances granted as compensation for abolition of ábkári rights, *vide* Government Resolution No. 4781, dated 21st August 1875.

† "In 1863 a case arose which was disposed of by Government Resolution No. 1683 of that year. Mr. Hart was then Revenue Commissioner. He had for some years been at the head of the Inám Commission and had thus had quite exceptional experience in construing grants. The Inám Commission was reasonably strict in scrutinizing the claims of alienees of revenue. Yet, with regard to the grant in the above-mentioned case, containing the expression used in the Peishwa's confirming grant in the present case, Mr. Hart recommended and Government decided that *kul-bab kul-kánu* conferred a title to ábkári revenue 'of right and not of grace'. Mr. Hart stated that he was not aware of the existence of any sanads at all in which the 'right to ábkári revenue would be found to be distinctively alienated (along) with the rest of the village.' *Kul-bab kul-kanu*, where supported by actual possession and enjoyment, he considered sufficient to embrace the right to ábkári revenue. This view, fully adopted by Government as a ground on which an application for compensation might be based, appears equally applicable in Native States, regard being had to the fact that the grants were made by the same class of rulers under similar circumstances.". (Extract from para. 2 of G. R., P. D., No. 8051, dated 23rd December 1890.)

8. Holders of estates which have already been formally adjudicated to be continued hereditary should be admitted to the benefits of the ábkári settlement, provided that they consent to the conditions proposed, one of which as regards the districts hitherto under Act XI of 1852 is the payment of a quit-rent.

The payment of nazrána will be optional and will depend on whether the holders desire to secure the privilege of transferring their right to the allowances in question.

(G. R. No. 601, dated 25th February 1863.)

9. The compensation granted by Government for ábkári rights is not watan property, *i. e.*, property held or acquired for the performance of the duty appertaining to any hereditary office; and Bombay Act III of 1874 has no applicability to it. Section 11 of Act XXIII of 1871 applies only to pensions granted on grounds personal to the recipient and, therefore, it too does not apply to compensation for ábkári rights. (L. R. No. 454, dated 4th August 1875; *vide* G. R. No. 4993, dated 31st idem.)

10. *Compensation to Bombay Municipality.*—The annual payment to the Municipality of Bombay on account of ábkári compensation should be made by the Accountant General in advance on April 1st for the whole year from April 1st to March 31st following. (G. R. No. 3224, dated 21st April 1884.)

11. *Fines and confiscations.*—Proceeds of fines and confiscations should be credited to *Law and Justice*—

(1) when imposed by and realized by Judicial officers, and,

(2) if there should be such cases, when imposed by Revenue and realized by Judicial officers;

and to *Excise*—

(1) When imposed and realized by Revenue officers,

(2) when imposed by Judicial and realized by Revenue Officers.

(G. I., F. & C., No. 1446, dated 30th June 1880; *vide* G. R. No. 3756, dated 20th July 1880.)

12. *Liquor conveyed from one portion of Nagar Haveli to another.*—The Police at the village of Lavacha should not interfere with liquor seized as illicit by Portuguese officers and being conveyed in their charge from one detached portion of Nagar Haveli to another *en route* to the Court which is to adjudicate on it. (G. R. No. 8432, dated 27th October 1892.)

13. *Periods for A'bkári farms.*—It is not desirable that periods for which ábkári farms are granted should all expire on the same date. It is preferable to continue the system as now existing under which some farms are given out in one and some in

another year. (G. Rs. Nos. 4976, dated 11th July 1889, and 3800, dated 2nd June 1890.)

14. *Receipt of A'bkári Revenues by the Mahálkari of Guhágar.*—In modification of the orders contained in Government Resolution No. 4270, dated 7th December 1867, under which the Mahálkari of Guhágar Petha in the Ratnágiri District is specially authorized to receive revenue instalments only on fixed instalment days, he is allowed to receive all the ábkári revenues whenever they are paid. (G. R. No. 5896, dated 20th August 1890.)

15. *Sankheda Mewás.*—For the purposes of entry No. 24 Appendix 26, Civil Service Regulations, the Sankheda Mewás should be considered as a district consisting of more than two tálukas. (G. R. No. 7155, dated 27th October 8818.)

16. *Special permits for possession of liquor in Bombay.*—The Collector of Bombay may issue at his discretion special permits to persons of known respectability, authorizing them to possess during their life-time such quantities of licit country liquor as they may require for private consumption. (G. R. No. 928, dated 21st February 1879.)

17. *Spirits of wine.*—Spirits of wine are required for many purposes in arts and manufactures, and it is absolutely necessary that they should be readily procurable. For the present, however, only the Collectors of Bombay and Poona and the Collector of Salt Revenue (for Uran) should be authorized to issue special licenses to distillers to distil spirits up to any strength on payment of duty laid down in the Indian Tariff Act. (G. Rs. Nos. 112, dated 18th January 1879, and 764, dated 12th February 1879.)

18. *Tenders.*—The practice of the A'bkári Department of calling for fresh tenders for ábkári farms without cancellation of the tenders received at the first invitation should be amended. When fresh tenders are called for, those already made should be formally rejected. (G. R. No. 5497, dated 2nd August 1886.)

19. *Transhipment of liquor from Diu.*—Country liquor exported from Diu for transmission to Lisbon should be allowed to be transhipped at Bombay. (G. R. No. 3175, dated 19th May 1888.)

20. *Translations of Notifications.*—The Oriental Translator to Government should translate the notifications that may be issued from time to time under the A'bkári Act into Maráthi, Gujaráti and Kánarese, and forward the translations to the Superintendent, Government Central Press, to be printed. Copies of the translations should be supplied to the officers concerned in accordance with their requirements, which should be communicated direct to the Superintendent of the Press. (G. R. No. 8113, dated 13th October 1892.)